REPORT

ON THE

ADMINISTRATION

OF THE

SALT AND CONTINENTAL CUSTOMS DEPARTMENT OF THE BOMBAY PRESIDENCY

FOR THE

OFFICIAL YEAR 1889-90,

WITH

APPENDICES AND MAP.

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No. 3823 OF 1890.

From

G. W. VIDAL, ESQUIRE, C. S.,

Collector of Salt Revenue,

Bombay;

To

J. K. SPENCE, ESQUIRE, C. S.,

Acting Commissioner of Customs, Salt,

Opium and A'bkári,

Bombay.

Poona, 10th September 1890.

SIR,

I have the honour to submit the Annual Report on the Administration of the Salt and Continental Customs Department for the year 1889-90.

INTRODUCTION.

INTRODUCTORY.

Collector's office.

2. Mr. Porteous acted as Collector from the beginning of the year to the 24th April 1889, on which date he proceeded on privilege leave. I took charge on the 27th idem from Mr. Wright, who held it from the 24th to the 26th, and continued in charge of the department throughout the rest of the year.

Deputy Collector's office.

3. Mr. Acworth, the permanent incumbent, having been absent on furlough, Mr. Wright continued to act as Deputy Collector till the 29th November 1889, being then relieved by Mr. Cotgrave, whose appointment to act as Deputy Collector was notified in Government Notification No. 8455, dated 6th idem. Mr. Cotgrave remained in charge during the rest of the year with the exception of a period of 24 days during which Mr. Acworth reverted to his substantive appointment before his services were lent to the Bombay Municipality under the orders contained in Government Resolution No. 961, dated 5th March 1890, General Department.

Assistant Collectors' ranges.

4. There were several changes in the personnel of the Northern Frontier charge. Mr. Thom was in charge till the 24th June 1889, on which date he proceeded on privilege leave for one month and three days, Mr. Dickinson doing Mr. Thom's work in addition to his own. A month after his return from privilege leave Mr. Thom was allowed furlough on medical certificate for one year from 3rd September 1889, and Mr. Dickinson held charge of that range until relieved by Mr. Close on the 30 idem. Mr. Close was transferred to the Ratnágiri Range in November 1889, and left Khárághoda on the 20th of that month handing over charge to Mr. Dickinson. Mr. Bulkley took charge of the Northern Frontier from Mr. Dickinson on the 20th December and remained there for the rest of the year.

The Khárághoda Range was in charge of Mr. Dickinson throughout the year with the exception of 4 days from 26th September for which Mr. Close was appointed to act.

Messrs. Pogson, Káwasji and Aitken held charge of the Surat, Thána and Kánara Ranges respectively throughout the year.

Mr. Leckie, who was in charge of the Uran Range up to 3rd May, proceeded on furlough on that date, and was replaced by Mr. Butler on the 28th May, Khán Sáheb Nanabhai Mancherji holding charge in the interim.

The Ratnágiri Range was in charge of Mr. Bulkley from the beginning of the year to the 25th November on which date he was relieved by Mr. Close, who continued in charge for the rest of the year.

Mr. Hill continued to be in charge of the Account Office the whole year, with the exception of a short period of one month and fourteen days while absent on privilege leave. Ráo Sáheb Ganpatrao Ramkrishna Bapat, Head Accountant, and Mr. Cotgrave each held charge in succession for short periods during Mr. Hill's absence.

Mr. McCann continued to be in charge of the Coast Guard Service up to 25th February 1890, on which date he was allowed privilege leave for one month, which was subsequently extended to three months.

General organization.

5. The general organization of the department has been modified by the re-transfer of the administrative charge of the Goa Range to the Collector of Salt Revenue, subject to the general control of the Commissioner of Salt Revenue, who, under Government Notification No. 8258, dated 12th December 1889, Political Department, has been appointed to be British Delegate under Article XVII of the Anglo-Portuguese Treaty of 1878. This charge was first transferred to the British Delegate on 13th November 1884. No change has yet been made in the system of accounts, which continue as hitherto to be submitted by the Assistant Collector direct to the Accountant General.

6. The subordinate establishment has been affected by the following changes:—

(*a*) Two cartmen on Rs. 30 each a month for 9 months, for the supply of water in the Bassein Táluka, were sanctioned by Government Resolution No. 2808, dated 13th April 1889.

(*b*) The following establishment was sanctioned for employment in the Bassein Táluka in connection with the opening of new salt-works by Messrs. Navroji Pestonji and Company:—

1	Sazedár	at	Rs. 40	per mensem.	
1	Kárkún	„	„ 15	„	
2	Weigh Clerks	„	„ 15	per mensem each.	
4	„	„	„ 15	„	„ (9 monthly).
1	Weighman	„	„ 8	per mensem.	
1	„	„	„ 8	„	(9 monthly).
1	Haváldár	„	„ 15	„	
1	Naik	„	„ 12	„	
4	Peons	„	„ 10	per mensem each.	
7	„	„	„ 9	„	„
10	„	„	„ 8	„	„
1	Peon	„	„ 8	per mensem (9 monthly).	
8	Peons	„	„ 8	per mensem each (4 monthly).	

(*c*) Under the authority of Government Resolutions Nos. 8064 and 8520, dated respectively 23rd October and 8th November 1889, Revenue Department, a kárkún on Rs. 15 and 31 guard peons paid for by the Shilotris have been merged in the sanctioned strength of the establishment.

7. The result of these changes is that the sanctioned strength of the establishment stood on the 31st March 1890 as under :—

Collector	1
Deputy Collector	1
Assistant Collectors	11
Supervisor, Uran Distilleries	1
Assistant do.	1
Superintendents of Salt Depôts	6
Coast Guard Inspectors	14
Northern Frontier and other Inspectors ...	22
Sar-kárkúns, including Special Officer, Cambay ...	33
Officers in charge of Preventive Stations, including Chendni Bandar	9
Darogas	8
English Writers, including Gaugers	80
Kárkúns, including Sazedárs and Bandar Kárkúns	643
Risáldárs	3
Savárs	110
Petty officers	366
Sepoys	3,913
Khalásis, Watermen and Menials	456
Total ...	5,678

Details of the number of appointments of each description in each grade are given as usual in Appendix I.

Administrative reforms.

8. The administrative reforms mentioned in paragraphs 10 and 11 of the last year's report have worked well and given rise to no complaints, while the new order regarding the removal of consignments in full, within the time allowed in the permits, from the wharves has relieved the congestion of traffic at the Bháyndar wharf and lessened the risk of fraudulent mixing of passed and unpassed consignments. The levy of full duty on any excess whatever on re-weighment of a consignment in tale has considerably reduced the number of applications for re-weighment of whole consignments at preventive stations.

Re-survey of salt-works.

9. The re-survey of the salt-works in the Uran, Panvel and Karanja Tálukas in the Kolába Collectorate has been in progress during the year.

Revision of asssessment.

The question as to the department by which the proposals for revision of assessment are to be made has been settled by Government Resolution No. 3721, dated 29th May 1890, but the principles on which the said assessment should be based are still under consideration in connection with the important question of equalising as far as possible the incidence of the present burdens of the different proprietors of salt-works in the matter of contributions towards the expenses of guarding.

Machine for weighing salt.

10. Mr. S. J. Kilby visited Bombay in August 1889 under the orders of the Government of India, bringing with him samples of his new patent weighing machines. I met Mr. Kilby in Bombay according to appointment and with him and in the presence of the Deputy Collector and my Native Assistant and other officials held trials (*a*) on board a sailing ship in Bombay harbour by weighing salt shipped in bulk by one of Mr. Kilby's 10-maund machines, and (*b*) at the Mátunga Salt-Works where careful comparative tests were made between Mr. Kilby's patent 2-maund bagging machine and the steel-yard now used by the Bombay Salt Department. The results of these trials have been shown in the joint report submitted by Mr. Kilby and myself (No. 3944 of 27th August 1889). The experiments so far as they went were satisfactory and encouraging, and in accordance with a recommendation made in the report above quoted Government has sanctioned the purchase of the machines noted in the margin, which, as soon as received, will be distributed to

1 ten-maund machine.
2 two-maund bagging machines.
6 three-maund bagging machines.

certain salt-works and preventive stations for further and more exhaustive trial.

Conventions with Cambay and Janjira.

11. The conventions with Cambay and Janjira have, as usual, worked harmoniously during the year.

Fish-curing yard.

12. The only fish-curing yard now in existence is that at Vengurla, a special report on the working of which was submitted under this office No. 3033, dated the 19th July 1890. The yard is gaining in popularity and is now self-supporting. It has, however, been decided under orders contained in paragraph 3 of Government Resolution No. 7210, dated 25th September 1889, not to open a similar yard at Málvan, as the Vengurla yard is sufficiently close to Málvan to be utilised by the fishermen of the latter place.

Arrangements under Portuguese Treaty.—Daman.

13. As no salt is now manufactured at Daman the stock required for issue to the Portuguese Government for domestic consumption and fish-curing had during the year to be replenished by a supply of 14,984 maunds from the Dharásna Salt-Works. The establishment employed at Daman remains at the strength at which it stood last year.

Summary of constitution and operations of the Department.

14. A summary of the constitution and operations of the department as a whole, as they are shown in detail in Appendix No. II, is subjoined, the corresponding figures for the year 1888-89 being given for purposes of comparison :—

	1888-89.	1889-90.	Increase.	Decrease.
1. Number of supervising officers	13	13	.....	.....
2. Number of subordinate establishment ...	5,589	5,665	76	.....
3. Number of Tálukas	40	40	.....	.....
4. Number of Salt-Works	682	697	15	.....
5. Number of maunds of salt dealt with ...	83,15,003	82,80,955	.....	34,048
6. Number of maunds of salt excised and imported by sea and land on payment of duty.	75,39,379	75,58,438	19,059	.....
7. Number of maunds of salt delivered free and at nominal rate of duty	7,75,624	7,22,517	.....	53,107
8. Number of ports	83	83	.....	.....
9. Number of vessels entered	1,05,670	1,06,757	1,087	.....
10. Do. cleared	1,04,098	1,03,875	.....	223
11. Value of goods imported by sea	Rs. 2,59,37,426	2,49,43,362	.....	9,94,064
Do. exported by sea	Rs. 4,59,27,896	4,21,47,745	.....	37,80,151
12. Number of stills...	48	49	1	.....
13. Number of gallons excised	8,63,786	11,85,761	3,21,975	.....
14. Number of offences enquired into	740	911	171	.....

General financial results.

15. The general financial results of the past year's administration, as compared with those of the preceding six years, are exhibited below :—

Years.	Gross Receipts.					Total Gross Receipts.
	Salt.	Sea Customs.	Land Customs.	A'bkári.	Local Funds.	
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1883-84	1,34,11,740 6 6	23,999 2 0	13,029 5 4	10,41,850 12 11	75,919 7 8	1,45,66,539 2 5
1884-85	1,42,40,837 10 10	16,714 10 6	9,057 15 8	14,43,029 14 1	80,692 10 0	1,57,90,332 13 1
1885-86	1,84,16,776 7 4	13,748 15 5	9,096 14 8	16,69,693 9 7	75,645 3 1	2,01,84,961 2 1
1886-87	1,62,11,379 14 3	1,1432 1 6	9,126 5 4	16,01,702 1 3	88,206 12 5	1,79,21,847 2 9
1887-88	1,72,42,741 0 2	15,009 10 8	9,000 0 0	15,48,345 15 2	88,738 1 8	1,89,03,834 11 8
1888-89	1,80,41,554 9 4	12,471 8 9	9,000 0 0	16,53,560 9 5	81,618 3 0	1,97,98,204 14 6
1889-90	2,00,72,252 9 5	13,348 4 5	9,000 0 0	15,65,233 1 9	81,215 10 5	2,17,41,049 10 0

Years.	Charges.			Refunds.	Total Charges *plus* Refunds.	Net Receipts.	Percentage of charges on Gross Receipts.
	Establishment.	Contingencies.	Total Charges.				
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1883-84	7,33,216 9 0	5,65,134 9 11	12,98,351 2 11	68,242 2 1	13,66,593 5 10	1,31,99,915 12 7	9 6 1
1884-85	7,80,204 5 4	7,34,473 6 3	15,14,677 11 7	98,380 11 8	16,13,058 7 3	1,41,77,274 5 10	10 3 5
1885-86	8,79,224 15 5	10,01,326 2 1	18,80,550 15 6	76,773 2 0	19,57,324 1 6	1,82,27,637 0 7	9 11 2
1886-87	9,27,623 5 7	13,50,224 8 1	22,77,847 13 8	71,305 10 11	23,49,153 8 7	1,55,72,693 10 2	13 1 9
1887-88	9,24,074 13 5	9,29,758 8 10	18,53,833 6 2	1,01,747 5 9	19,55,580 12 0	1,69,48,253 15 8	10 5 6
1888-89	8,97,427 8 2	7,11,287 8 11	16,08,715 1 1	89,500 6 11	16,98,215 8 0	1,80,99,989 6 6	8 9 2
1889-90	9,19,300 8 6	6,61,653 6 5	15,80,953 14 11	66,122 7 8	16,47,076 6 7	2,00,93,973 11 9	7 9 2

They show an increase of Rs. 19,42,844-11-6 in gross and of Rs. 19,93,984-5-3 in net receipts as compared with last year.

16. The increase in gross receipts is made up as shown in the margin, and is confined to "Salt" and "Sea Customs." The increase in "Salt" amounts to 20¼ lákhs and is the result of increased removals of salt during the year under review. The trade this year was not materially affected by the causes mentioned in paragraph 17 of last year's report. The rumoured intention of a reduction in the rate of salt duty was officially contradicted in time to prevent any repetition of the partial paralysis of the salt trade which was caused by a similar rumour in the past year. The increase under Sea Customs is due to larger exports of rice. The decrease in Ábkári is the result of smaller removals to Bombay owing to the enhancement in the rate of duty from Rs. 2-12-0 to Rs. 3-0-0 per gallon 25° U. P. which took effect from the 20th May 1889.

	As compared with 1888-89.		As compared with average of six years ending 1888-89.	
	Increase.	Decrease.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Salt	20,30,698 0 1	.....	38,11,414 4 0	.....
Sea Customs ...	876 11 8	.....	.....	2,214 6 4
Land Customs ...	.....	.....	.....	718 6 10
A'bkári	.....	88,327 7 8	72,202 12 8	.....
Local Funds ...	.....	402 8 7	.....	587 11 10
Total ...	20,31,574 11 9	88,730 0 3	38,83,617 0 8	3,520 9 0
Net ...	19,42,844 11 6	.....	38,80,096 7 8	.....

17. The further improvement in net as compared with gross revenue is the result of a reduction of charges under "Contingencies" as well as under "Refunds" as compared with last year. This reduction has to a certain extent been counterbalanced by an increase under "Establishment" charges, the details of which will be given further on. Roughly speaking, however, the increase under "Establishment" is due (1) to the extra establishment sanctioned for Goa by Government Resolution No. 8583, dated 22nd December 1888, being entertained during the whole of the year, (2) to the cost of the additional Shilotri and other establishment entertained during the year, and (3) to the debiting of the Collector's salary during the whole year to "Salt" whereas in the year previous a portion was debited to "Customs" in consequence of his holding charge of the Commissioner's office as well as the Collector's for a portion of the year. The decrease under "Contingencies" is principally due to a decline in the production of Barágra salt and a corresponding decrease in the charges for purchase and haulage. The decrease in "Refunds" is the result of less activity in the Calcutta salt trade.

	As compared with 1888-89.		As compared with average of six years ending 1888-89.	
	Increase.	Decrease.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Establishment ...	21,873 0 4	.....	62,338 9 8	.....
Contingencies ...	.....	49,634 10 10	.....	2,20,381 3 11
Total ...	21,873 0 4	49,634 10 10	62,338 9 8	2,20,381 3 11
Refunds	.....	23,377 15 3	.....	18,202 6 10
Net ...	.....	51,139 9 9	.....	1,76,245 1 1

18. The subjoined table gives, as in last year's report, the items of receipts and expenditure, distributed under the heads of account, Salt, Customs, Ábkári, Imperial and Provincial, as the case may be, and Local Funds to which they have been credited and debited, and is made the basis of the more detailed explanations of the causes of increase and decrease given under the heads of the report to which they relate :—

GENERAL FINANCIAL RESULTS.

Receipts.		1888-89. Rs. a. p.	1889-90. Rs. a. p.	Increase. Rs. a. p.	Decrease. Rs. a. p.
Salt	Imperial	1,80,02,347 13 8	2,00,22,189 10 3	20,19,841 12 7	.....
	Provincial	39,206 11 8	50,062 15 2	10,856 3 6	.....
	Total	1,80,41,554 9 4	2,00,72,252 9 5	20,30,698 0 1	.....
Sea Customs	Imperial	1,394 2 0	2,969 8 6	1,575 6 6	.....
	Provincial	11,077 6 9	10,378 11 11	.....	698 10 10
	Total	12,471 8 9	13,348 4 5	1,575 6 6	698 10 10
Land Customs	Imperial	9,000 0 0	9,000 0 0	.....	.....
	Provincial	.....	.....	.....	.....
	Total	9,000 0 0	9,000 0 0	.....	.....
A'bkári	Provincial	16,53,560 9 5	15,65,233 1 9	.....	88,327 7 8
Port-dues, &c.	Local	81,618 3 0	81,215 10 5	.....	402 8 7
Total	Imperial	1,80,12,741 15 8	2,00,34,159 2 9	20,21,417 3 1	.....
	Provincial	17,03,844 11 10	16,25,674 12 10	.....	78,169 15 0
	Local	81,618 3 0	81,215 10 5	.....	402 8 7
	Total	1,97,98,204 14 6	2,17,41,049 10 0	20,21,417 3 1	78,572 6 7

Expenditure.		1888-89. Rs. a. p.	1889-90. Rs. a. p.	Increase. Rs. a. p.	Decrease. Rs. a. p.
Salt	Imperial	14,50,960 14 0	13,96,185 14 3	.....	54,774 15 9
	Provincial	.....	.....	.....	.....
	Total	14,50,960 14 0	13,96,185 14 3	.....	54,774 15 9
Sea Customs	Imperial	1,25,262 6 1	1,26,981 15 3	1,719 9 2	.....
	Provincial	.....	.....	.....	.....
	Total	1,25,262 6 1	1,26,981 15 3	1,719 9 2	.....
Service Haks	Provincial	14,012 9 4	13,022 3 0	.....	990 6 4
A'bkári	Provincial	27,670 1 5	23,335 1 6	.....	4,334 15 11
Port-dues, &c	Local Funds	80,309 9 2	87,551 4 7	7,241 11 5	.....
Total	Imperial	15,76,223 4 1	15,23,167 13 6	.....	53,055 6 7
	Provincial	41,682 10 9	36,357 4 6	.....	5,325 6 3
	Local Funds	80,309 9 2	87,551 4 7	7,241 11 5	.....
	Total	16,98,215 8 0	16,47,076 6 7	7,241 11 5	58,380 12 10

The percentage of charges to gross receipts is Rs. 7-9-2 as against Rs. 8-9-2 last year.

SALT REVENUE.

Sources of salt supply.

19. The sources of salt supply remained unchanged during the year under report.

Cost price of salt at the works.

20. The cost price of salt at the Government works at the Runn and at Bulsár also remained unchanged. The maximum, minimum and average prices recorded at the works in the Northern and Middle Konkan and Shiroda and Sánikatta are noted below :—

	Northern and Middle Konkan.		Shiroda.		Sa'nikatta.	
	1888-89.	1889-90.	1888-89.	1889-90.	1888-89.	1889-90.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Maximum per maund	0 8 0	0 6 0	0 12 0	0 12 0	0 11 0	0 10 0
Minimum	0 0 3	0 0 2	0 4 0	0 3 0	0 8 0	0 1 0
Average	0 3 6	0 2 7	0 8 4	0 7 6	0 9 6	0 5 2

There has been a marked decline in the price of salt at the Northern and Middle Konkan works and at Sánikatta. The maximum and minimum rates in the Northern and Middle Konkan works have fallen from annas 8 and pies 3 to annas 6 and pies 2 respectively. The average has also fallen from annas 3·6 in 1888-89 to annas 2·7 in 1889-90. The chief cause, no doubt, is increased production owing to the opening of several large works in recent years. Larger stocks have thus been thrown on the

market, and the profits of manufacturers have suffered. At Shiroda the maximum has been the same but the minimum and the average have fallen from annas 4 and 8·4 to annas 3 and 7·6 respectively. As noted in last year's report the effect of the opening of the Southern Marátha Railway in equalising prices is gradually making itself felt. The greatest fall is observable at Sánikatta. The maximum rate is slightly lower but the minimum has fallen from annas 8 to anna 1 only, while the average has gone down from annas 9·6 last year to annas 5·2 in the year under report. This is partly due to over-production in the past year and to deficiency of storage accommodation, some of the salt having to be sold at whatever price it would fetch or else destroyed; but it is chiefly due to the opening of the Southern Marátha Railway which has deprived Sánikatta of its former practical monopoly of certain markets above the Ghâts.

Number of works open and in operation in British territory.

21. From the subjoined table it will be seen that the number of salt-works open and in operation in British territory during the year under report exceeds the corresponding number for the year 1888-89 by 12 :—

		Salt-works open.		Increase.	Decrease.
		1888-89.	1889-90.		
Government	Runn Works ...	2	2	...	...
	Bulsár Works ...	1	1	...	...
Private or leased	Umbargaon ...	1	1	...	...
	Bassein	24	27	3	...
	Ghodbandar ...	43	45	2	...
	Trombay	19	20	1	...
	Mátunga	23	24	1	...
	Uran	86	87	1	...
	Karanja	25	26	1	...
	Panvel	19	19	...	...
	Pen	32	32	...	...
	Shiroda	24	27	3	...
	Sánikatta	136	136	...	...
	Total ...	435	447	12	...

Twelve new works were opened and in operation during the year in the Bassein, Ghodbandar, Trombay, Mátunga, Uran, Karanja and Shiroda tálukas collectively.

Expansion of Manufacture.

Five new works and eight extensions have been sanctioned during the year in the Uran, Trombay, Bassein, Ghodbandar and Mátunga tálukas. Looking to the present prospects of the trade in Sánikatta salt, it is not likely that manufacturers will avail themselves of the permission given to them of constructing new works. The present fall in prices has also had a very discouraging effect on the salt industry in the Konkan, and in consequence many applicants for extensions of existing works or for the opening of new works have now abandoned their previous intention of investing additional capital in salt manufacture.

Works in Goa territory.

22. The total number and area of the salt-works in operation in Goa territory during the year were 250 and 583·28 acres respectively. Three additional works were cultivated with a consequent increase in area of 15·49 acres. There was a decrease of three in the total number of works worked by the contractors on behalf of Government. Of these two were worked by the sub-lessees and one by the proprietor. In addition to these three more salt-works were worked by the sub-lessees.

Cost of salt at the works in Goa.

23. The prices at Goa, like those in the Presidency proper, show a general fall. They have ranged from a minimum of annas 2 to a maximum of annas 14, the average rate being annas 7·8 as

SALT REVENUE.

against a maximum, minimum and average of Re. 1-8-0, 4 annas and 11½ annas during the past year. The stocks offered to the trade were much in excess of those offered last year, and there is little doubt that the inflated prices ruling at Goa since the Treaty have been abnormal and due almost entirely to the restriction of manufacture brought about by the operation of the Treaty itself.

Imported salt.

24. The quantity of salt imported by sea was roughly 5,754 maunds against 6,866 maunds imported in 1888-89, a decrease of 1,112 maunds and 4 sers. The decrease in table and packing salt imported from London at Bombay amounts to 2,169 maunds, while the importation of Sinda salt from Bandar Abbás shows an increase of about 1,500 maunds.

25. There were no importations of salt by land. In the year 1888-89 the quantity imported amounted to 16 maunds, 39 sers and 10 tolás only.

Production.

26. The subjoined table exhibits the total production, loss and wastage, removals and balances of salt in stock at the end of the year for each of the last five years. Details for each táluka will be found in Appendix V:—

Years.		Stock in hand on 1st April, including Agencies and Depôts for Barágra Salt.	Manufactured and brought to account during the year.	Total Stock.	Loss and Wastage.	Percentage of Loss and Wastage to Total Stock.	Removals during the year.			Balance on 31st March.
							Full Duty.	Duty-free or nominal duty.	Total.	
		Ind. Mds. s. t.	Ind. Mds. s. t.	Ind. Mds. s. t.	Ind. Mds. s. t.		Ind. Mds. s. t.	Ind. Mds. s. t.	Ind. Mds. s. t.	Ind. Mds. s. t.
1889-90.	*a.*—Barágra	18,54,342 0 19	14,12,816 2 0	32,67,158 21 0	24,401 32 0	·07	16,20,401 0 0	1,031 20 0	16,21,432 20 0	16,21,324 9 0
	b.—Bulsár	1,91,380 0 0	3,61,801 0 0	55,3,191 0 0	20,829 0 0	3·76	3,02,845 0 0	....	3,02,845 0 0	2,29,517 0 0
	c.—Rest of Presidency.	13,59,138 3 0	81,93,175 36 70	95,52,313 39 70	619,650 17 40	6·48	53,79,859 5 40	552,350 25 0	59,32,209 30 40	30,00,453 31 70
	Total ..	34,04,870 22 0	99,67,792, 38 70	13,372,663 20 70	664,881 9 40	4·97	73,03,105 5 40	553,382 5 0	78,56,487 10 40	48,51,295 0 70
	d.—Portuguese Territory	106,422 27 40	5,58,575 4 40	6,64,997 32 0	21,372 6 49	3·21	2,49,563 19 0	169,135 6 0	4,18,698 25 0	2,24,927 0 31
	Grand Total ..	35,11,293 9 40	1,05,26,368 3 30	14,037,661 12 70	686,253 16 9	4·88	75,52,668 24 40	722,517 11 0	82,75,185 35 40	50,76,222 1 21
1888-89.	*a.*—Barágra	11,93,425 18 0	22,61,503 1 0	34,54,928 19 0	89,453 20 0	2·58	15,10,101 0 0	1,031 20 0	15,11,132 20 0	18,54,342 19 0
	b.—Bulsár	1,11,333 0 0	4,11,543 0 0	5,22,876 0 0	14,422 0 0	2·75	3,17,064 0 0	..	3,17,064 0 0	1,91,390 0 0
	c.—Rest of Presidency	4,28,145 10 47	76,76,317 18 40	81,04,462 29 ·7	6,34,103 37 47	7·82	55,18,268 13 40	5,92,952 15 0	61,11,220 28 40	13,59,138 3 0
	Total ..	17,32,903 28 47	1,03,49,363 19 40	1,20,82,267 8 7	7,37,979 17 47	6·107	73,45,433 13 40	5,93,983 35 0	79,39,417 8 40	34,04,870 22 0
	d.—Portuguese Territory	1,67,649 1 40	3,37,252 6 40	5,04,901 8 0	29,775 31 40	5·89	1,87,062 12 0	1,81,640 17 0	3,68,702 29 0	1,06,42[illegible]·40
	Grand Total ..	19,00,552 30 7	1,06,86,615 26 0	1,25,87,168 16 7	7,67,755 9 7	6·25	75,32,495 25 40	7,75,624 12 0	83,08,119 37 40	35,11,293 9 40
1887-88.	*a.*—Barágra	6,72,023 19 0	21,75,195 31 0	28,47,224 10 0	1,08,641 12 0	3·81	15,43,626 0 0	1,531 20 0	15,45,157 20 0	11,93,425 18 0
	b.—Bulsár	1,70,707 0 0	2,72,421 0 0	4,43,128 0 0	7,558 0 0	1·70	3,23,337 0 0	900 0 0	3,24,237 0 0	1,11,333 0 0
	c.—Rest of Presidency	2,20,072 34 40	70,48,448 30 52	72,68,521 25 12	6,75,443 29 53	9·29	56,13,409 22 0	5,51,523 2 72	61,64,932 24 72	4,28,145 10 47
	Total ..	10,62,808 13 40	94,96,065 21 52	1,05,58,873 35 12	7,91,643 1 53	7·49	74,80,372 22 0	5,53,954 22 72	80,34,327 4 72	17,32,903 28 47
	d.—Portuguese Territory	2,01,358 30 0	3,84,762 29 40	5,86,121 19 40	44,922 37 40	7·64	2,10,917 15 40	1,62,632 5 0	3,73,549 20 40	1,67,649 1 40
	Grand Total ..	12,64,167 3 40	98,80,828 11 12	1,11,44,995 14 52	8,36,565 39 13	7·50	76,91,289 37 40	7,16,586 27 72	84,07,876 25 32	19,00,552 30 7
1886-87.	*a.*—Barágra	7,79,308 34 0	22,14,107 11 0	29,93,416 5 0	2,32,382 6 0	7.07	20,87,474 0 0	1,531 20 0	20,89,005 20 0	6,72,023 19 0
	b.—Bulsár	75,784 0 0	4,38,257 0 0	5,14,041 0 0	28,477 0 0	5·53	3,14,657 0 0	200 0 0	3,14,857 0 0	1,70,707 0 0
	c.—Rest of Presidency	6,45,326 1 0	61,28,833 0 16	67,74,159 1 16	6,76,146 20 56	9·98	53,62,633 2 0	5,15,306 24 0	58,77,939 26 0	2,20,072 34 40
	Total ..	15,00,418 35 0	87,81,197 11 16	1,02,81,616 6 16	9,37,005 26 56	9·11	77,64,764 2 0	5,17,038 4 0	82,81,802 0 0	10,62,808 13 40
	d.—Portuguese Territory	2,06,202 27 8	3,50,127 3 0	5,56,329 30 8	35,635 18 48	6·40	1,75,690 20 0	1,43,645 1 40	3,19,335 21 40	2,01,358 30 0
	Grand Total ..	17,06,621 22 8	91,31,324 14 16	1,08,37,915 36 24	9,72,641 5 24	8·97	79,40,454 22 0	6,60,683 5 40	86,01,137 27 40	12,64,167 3 40
1885-86.	*a.*—Barágra	21,46,841 37 0	19,38,685 13 0	40,85,527 10 0	3,44,932 36 0	8·44	29,59,754 0 0	1,531 20 0	29,61,285 20 0	7,79,308 34 0
	b.—Bulsár	18,716 0 0	3,67,283 0 0	3,85,999 0 0	14,051 0 0	3·63	2,95,764 0 0	400 0 0	2,96,164 0 0	75,784 0 0
	c.—Rest of Presidency	4,58,658 28 0	63,58,558 8 40	68,17,216 36 40	5,09,338 5 0	7·47	51,71,056 8 40	4,91,496 22 0	56,62,552 30 40	6,45,326 1 0
	Total ..	26,24,216 25 0	86,64,526 21 40	1,12,88,743 6 40	8,68,322 1 0	7·69	84,26,574 8 40	4,93,428 2 0	89,20,002 10 40	15,00,418 35 0
	d.—Portuguese Territory	1,63,565 16 0	4,48,565 39 20	6,12,131 15 20	53,915 2 12	8·80	2,15,441 0 0	1,36,572 26 0	3,52,013 26 0	2,06,202 27 8
	Grand Total ..	27,87,782 1 0	91,13,092 20 60	1,19,00,874 21 60	9,22,237 3 12	7·74	86,42,015 8 40	6,30,000 28 0	92,72,015 36 40	17,06,621 22 8

Production.

Years.		Stock in hand on 1st April, including Agencies and Depôts for Barágra Salt.	Manufactured and brought to account during the year.	Total Stock.	Loss and Wastage.	Percentage of Loss and Wastage to Total Stock.	Removals during the year.			Balance on 31st March.
							Full Duty.	Duty-free or nominal duty.	Total.	
		Ind. Mds. s. t.	Ind. Mds. s. t.	Ind. Mds. s. t.	Ind. Mds. s. t.		Ind. Mds. s. t.	Ind. Mds. s. t.	Ind. Mds. s. t.	Ind. Mds. s. t.
1884-85.	*a.*—Barágra	16,16,924 19 0	19,51,960 4 0	35,68,884 23 0	78,086 6 0	2·18	13,42,425 0 0	1,531 20 0	13,43,956 20 0	21,46,841 37 0
	b.—Bulsár	341 0 0	3,01,362 0 0	3,01,703 0 0	7,870 0 0	2·60	2,75,117 0 0	....	2,75,117 0 0	18,716 0 0
	c.—Rest of Presidency	6,46,659 32 44	59,59,614 32 76	66,06,274 25 40	8,05,122 1 40	12·18	48,96,289 8 0	4,46,204 28 0	53,42,493 36 0	4,58,658 28 0
	Total ..	22,63,925 11 44	82,12,936 36 76	1,04,76,862 8 40	8,91,078 7 40	8·50	65,13,831 8 0	4,47,736 8 0	69,61,567 16 0	26,24,216 25 0
	d.—Portuguese Territory	2,64,904 0 70	2,86,949 10 40	5,51,853 11 30	37,796 14 30	6·84	2,11,568 29 0	1,38,922 32 0	3,50,491 21 0	1,63,566 16 0
	Grand Total ..	25,28,829 12 34	84,99,886 7 36	1,10,28,715 19 70	9,28,874 21 70	8·42	67,25,399 37 0	5,86,659 0 0	73,12,058 37 0	27,87,782 1 0

Opening balances. Season's produce. Closing balances.

27. At the commencement of the year there was a balance of 18,54,342 maunds of Barágra salt, about 6½ lákhs more than at the commencement of 1888-89. The quantity manufactured and brought to account was less as compared with the crop of 1888-89 by about 8½ lákhs. The loss and wastage for the year was also less by 65,000 maunds. The sales exceeded those of last year by more than a lákh, leaving a balance of 16,21,324 maunds and 9 sers at the close of the year. At Bulsár the opening balance was also more than last year by 80,000 maunds. The quantity manufactured was, however, smaller by about 50,000 maunds than last year, and the sales having fallen off, the closing balance was 2,29,517 maunds. In the rest of the Presidency the closing balance was thrice as much as that of last year. The produce of the year increased by 5 lákhs, and nearly every táluka contributed to the increase. In the Bassein, Ghodbandar, Trombay, Mátunga, Uran and Shiroda tálukas the increase is attributable to the opening of new ágars and extensions of existing ones. In the other tálukas it is due to the season being favourable for salt manufacture. The issues, however, declined by 1¾ lákhs, resulting in a serious increase in the closing balance. In Goa territory the stock in hand at the beginning of the year was 60,000 maunds less than last year. The produce, on the other hand, was some 2,20,000 maunds more than last year, and though the issues were 50,000 maunds in excess of those for the year 1888-89 there still remained a balance of 2,24,927 maunds at the close of the year. The total stock in hand at all the works at the end of the year has increased from 35 lákhs to over 50 lákhs.

Loss and wastage. Runn works.

28. The total quantity of salt written off on account of loss and wastage, exclusive of Portuguese territory, is 6,64,881 maunds, 9 sers and 40 tolás, showing a decrease of 73,098 maunds, 8 sers and 7 tolás as compared with last year. In the case of Barágra salt alone the decrease comes to 65,051 maunds 28 sers and is attributable to greater accuracy in the weights recorded.

Bulsár.

29. The quantity written off at Bulsár this year was 20,829 maunds against 14,422 last year. The loss is chiefly attributable to over-estimates resulting from carelessness on the part of the establishment in estimating the contents of heaps.

Rest of Presidency.

30. In the rest of the Presidency as a whole the percentage is 6·48 as against 7·82 in the previous year. The loss by floods this year has been insignificant. There was a large wastage from the heavy rain that fell during the year. At Ankola the wastage has been notably large owing to the leakage of the temporary kothárs. The percentage of loss due to over-estimation is not so great at Ankola as it was last year.

Portuguese works.

31. The quantity on account of loss and wastage written off during the year at the Portuguese works was 21,372 maunds, 6 sers 49 tolás. The percentage is 3·21 against 5·89 last year.

Production.

Rectangular heap system.

32. Very little progress has been made in the system of rectangular heap storage owing to the continued dislike evinced by the local manufacturers to the change, but every opportunity has been taken to extend the new method of storage. A formula has been drawn up by Mr. Kávasji and adopted for estimating the quantity stored in these rectangular heaps, and it is believed that the results will be much more accurate than hitherto. It is however too early to pronounce a definite opinion on the advantages of the new system or as to the method of estimating the contents of heaps, which has now been adopted.

Distribution.

BARÁGRA SALT.

33. The distribution of the issues of Barágra salt for 1889-90 and the previous year is exhibited below :—

	1888-89.					1889-90.				
	For Local Consumption.	For consignment by Railway to Central Provinces.	For consignment by Railway to North-West Provinces.	For Export to Central India, including Málwa and Rájputána.	Total.	For Local Consumption.	For consignment by Railway to Central Provinces.	For Consignment by Railway to North-West Provinces.	For Export to Central India, including Málwa and Rájputána.	Total.
	Mds. s.	Mds.	Mds.	Mds.	Mds. s.	Mds. s.	Mds.	Mds.	Mds.	Mds. s.
Khárághoda	56,585 20	4,19,190	2,70,204	2,54,410	10,00,389 20	62,197 20	4,38,414	3,47,901	2,56,181	11,06,693 20
Ahmedabad Depôt ..	1,00,860 0	....	....	27,001	1,27,861 0	1,04,024 0	....	....	22,243	1,26,267 0
Agencies	3,23,074 0	....	....	59,808	3,82,882 0	3,29,303 0	....	....	59,169	3,88,472 0
Total ..	4,80,519 20	4,19,190	2,70,204	3,41,219	15,11,132 20	4,95,524 20	4,38,414	3,47,901	3,39,593	16,21,432 20

Considered according to method of distribution.

The issues show a total increase of 1,10,300 maunds as compared with last year, and an increase of 76,275 maunds as compared with 1887-88. It appears therefore that Barágra salt, in spite of the closing of the agencies beyond the Presidency and the competition of Panchbhadra salt, is not losing its hold on the markets of Northern India. A large increase is shown in the exports to the North-West Provinces, while the issues for local consumption and for export to the Central Provinces at the same time show an advance of 15 and 19 thousand maunds respectively.

From Khárághoda.

34. The issues from the main stores at Khárághoda show an increase of 1,06,304. There is an increase in the issues direct from the main stores to the Central Provinces to the extent of 19,000 maunds, due, as stated in last year's report, to the abolition of the agencies at places out of the Presidency, and a further substantial increase is also noticeable in the removals to the North-West Provinces. The increase in the issues to Central India is however nominal.

From the Ahmedabad Depôt.

35. The total sales from the Ahmedabad Depôt show a decrease of 1,594 maunds which is more than made up by the increased sales from the agencies. The decrease in the issues to Central India is slight.

From the Agencies.

36. The business at the agencies shows an increase of 5,590 maunds as compared with last year. The increase is confined to the issues for local consumption, the removals for Central India being almost the same as last year.

Total issues for local consumption.

37. The issues for local consumption from the main stores, the Ahmedabad Depôt and the agencies show an improvement to the extent of 15,005 maunds due to the ordinary fluctuation of the trade.

Considered according to destination.

38. Dealing with each branch of the trade separately, the subjoined table shows in detail the issues for local consumption. There is an increase of over 9,000 maunds in the issues for the Mahi Kántha Agency, of about 3,000 maunds against the Panch Mahâls, of 2,314 maunds for the Rewa Kántha Agency, while the Kaira District appears to have consumed a little over 2,000

Distribution.
Baragra Salt.

maunds more than last year. There is, on the other hand, a decline of 1,516 maunds against the Pálanpur Agency :—

District.	From Khárághoda.		Ahmedabad Depôt.		Agencies.		Total.	
	1888-89.	1889-90.	1888-89.	1889-90.	1888-89.	1889-90.	1888-89.	1889-90.
	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.
Ahmedabad..	9,757 0	7,609 0	77,192 0	79,651 0	27,513 0	27,678 0	1,14,462 0	1,14,938 0
Kaira	..	..	773 0	676 0	92,970 0	95,105 0	93,743 0	95,781 0
Broach	..	267 0	..	..	..	..	..	267 0
Panch Maháls	..	..	..	..	64,806 0	67,461 0	64,806 0	67,461 0
Gáekwár's Territory ..	32,254 0	38,568 0	2,158 0	2,424 0	80,659 0	74,919 0	1,15,071 0	1,15,911 0
Mahi Kántha Agency ..	5,286 0	6,625 0	18,796 0	20,431 0	10,905 0	15,087 0	34,987 0	44,143 0
Rewa Kántha Agency ..	..	..	1,429 0	842 0	17,361 0	20,253 0	18,781 0	21,095 0
Pálanpur Agency	7,603 20	6,030 20	..	..	22,767 0	22,824 0	30,370 20	28,854 20
Káthiáwár Agency ..	1,403 0	816 0	..	..	..	..	1,403 0	816 0
Cambay	..	..	521 0	..	6,093 0	5,976 0	6,614 0	5,976 0
Bombay	264 0	282 0	..	..	..	..	264 0	282 0
Poona..	18 0	..	..	..	..	..	18 0	..
Total ..	56,585 20	62,197 20	1,00,860 0	1,04,024 0	3,23,074 0	3,29,303 0	4,80,519 20	4,95,524 20

	Mds.	s.
Patri	340	20
Jhinjhuváda ...	340	20
Rádhanpur ...	350	20
Total ...	1,031	20

Free issues under agreements with Native States.

39. As usual, the total quantity of salt shown above as issued for local consumption includes 1,031 maunds 20 sers granted free of duty to the Native States named in the margin, by way of compensation for the suppression of their salt-works.

Central Provinces.

40. The exports to the Central Provinces show an increase of 19,224 maunds. The issues were all from the main stores. The opening of agencies at Jalálpur and Gadadváda had no doubt given an impetus to the trade which was checked for a time by the closing of these agencies. The trade has however now fully recovered. The following table exhibits the quantities consigned direct from the main stores to each station in the Central Provinces:—

Names of Stations.	1888-89.	1889-90.	Increase.	Decrease.
	Mds.	Mds.	Mds.	Mds.
Badnera	31,239	40,851	9,612	...
Harda	25,632	28,302	2,670	...
Timarni	6,675	5,340	...	1,335
Sioni	18,957	19,758	801	...
Itarsi	14,952	15,486	534	...
Bagra...	5,073	6,141	1,068	...
Semri...	4,272	4,005	...	267
Sohagpur	7,209	6,675	...	534
Piparia	9,612	8,010	...	1,602
Bankheri	10,413	11,748	1,335	...
Gadarwara	40,050	34,176	...	5,874
Sahora	...	267	267	...
Kareli	34,176	29,370	...	4,806
Narsingpur	9,078	10,146	1,068	...
Chindwára	24,030	18,156	...	5,874
Saipura	3,738	2,937	...	801
Sehora Road	10,413	14,952	...	...
Salimnabad	5,073	2,403	...	2,670
Katni...	33,909	37,914	4,005	...
Myhere	4,272	3,204	...	1,068
Hoshangabad	2,937	4,005	1,068	...
Khirkian	3,738	3,471	...	267
Saugor	...	2,937	2,937	...
Bohani	534	...	...	534
Jabalpur	1,01,994	1,15,878	13,884	...
Umaria	...	534	534	...
Gondia	267	...	...	267
Dabna	267	...	...	267
Karakhal	534	...	...	534
Deori	10,146	11,748	1,602	...
Total ...	4,19,190	4,38,414	45,924	26,700

Distribution.

BARÁGRA SALT.

For the North-West Provinces.

41. The issues for the North-West Provinces show a further improvement of 77,697 maunds. Leaving out of account the abnormal sales of Barágra salt in the years 1885-86 and 1886-87 for the North-West Provinces owing to the failure of the crop at Sambhar the demand for Barágra within the last few years appears to have made rapid strides in these provinces and to have fairly established itself in the market.

For Rájputána and the Central India Agency and Bengal.

42. The total issues for Rájputána, Central India and Bengal show a slight falling off which calls for no special remark. The details are given in the subjoined table :—

Districts.	From							
	Khárághoda.		Ahmedabad Depôt.		Agencies.		Total.	
	1888-89.	1889-90.	1888-89.	1889-90.	1888-89.	1889-90.	1888-89.	1889-90.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Rájputána. Rájputána ...	493	526	25,005	21,303	26,079	26,265	51,577	48,094
Rájputána. Málwa, including Holkar's Territory	2,53,650	2,57,388	1,996	940	26,841	25,038	2,82,487	2,83,366
Central India Agency. Sindia's Territory	...	...	...	...	...	...	...	...
Central India Agency. Central India and Bhopál... ...	267	...	...	...	...	522	267	522
Panjáb	...	267	...	...	...	...	...	...
Bengal	...	...	...	...	6,388	7,344	6,388	7,344
Total ...	2,54,410	2,58,181	27,001	22,243	59,308	59,169	3,41,219	3,39,593

Exports by road.

43. The road-borne exports to Rájputána, Málwa and Central India have decreased this year by 4,757 maunds, being 22,243 against 27,001 in 1888-89. The whole quantity was issued from the Ahmedabad Depôt. As already stated in last year's report, the extent of this trade depends practically on the number of carts and pack-bullocks seeking return loads from Ahmedabad.

Exports by rail to Rájputána.

44. Of the direct consignments by rail those to stations in Rájputána are insignificant, being 526 maunds against 493 last year. The increase is slight and calls for no remarks.

To Málwa.

45. The consignments to stations in Málwa for the last two years are shown in the following table. Those for 1889-90 show an increase of 3,738 maunds only over last year :—

Names of Stations.	1888-89.	1889-90.	Increase.	Decrease.
	Mds.	Mds.	Mds.	Mds.
Mhow	21,360	26,700	5,340	...
Indore	87,042	87,309	267	...
Fatehabad	5,073	3,471	...	1,602
Ujjain	48,060	38,448	...	9,612
Chambal	2,670	2,937	267	...
Barnagar	17,088	18,957	1,869	...
Ranija	1,602	1,602	...	...
Phalia	534	534	...	...
Barwaha	1,602	1,602	...	...
Jaora	28,836	27,501	...	1,335
Dhodher	1,335	801	...	534
Neemuch	267	...	...	267
Mandesur	26,433	34,977	8,544	...
Ratlam	10,947	11,481	534	...
Ajnod	267	...	...	267
Nawli	534	801	267	...
Delander	...	267	267	...
Total ...	2,53,650	2,57,388	17,355	13,617

A noticeable increase occurs chiefly at the stations of Mhow and Mandesur; at the same time the exports to Ujjain show a large falling off.

46. The following table shows the sales of Barágra salt since 1873-74 :—

Distribution.
BARÁGRA SALT.

Year.	For Local Consumption.	For Export to Central Provinces.	For Export to North-West Provinces.	For Export to Central India and Rájputána and Málwa.	Total.
	Mds.	Mds.	Mds.	Mds.	Mds.
1873-74 ...	3,41,273	1,89,455	...	79,364	6,10,092
1874-75 ...	3,90,056	2,53,335	...	25,424	6,68,815
1875-76 ...	4,83,137	2,72,890	...	49,172	8,05,199
1876-77 ...	4,61,520	3,17,475	...	51,798	9,30,793
1877-78 ...	4,67,992	4,19,127	...	80,237	9,76,356
1878-79 ...	4,71,448	4,82,370	25,410	1,19,635	10,98,863
1879-80 ...	3,80,888	5,39,280	1,12,770	3,13,481	13,46,419
1880-81 ...	3,62,603	4,03,611	59,220	2,29,884	10,55,318
1881-82 ...	4,77,934	34,232	...	3,09,911	8,22,077
1882-83 ...	4,48,885	4,28,610	5,460	2,84,712	11,67,667
1883-84 ...	4,77,757	4,07,697	15,573	2,95,179	11,96,206
1884-85 ...	4,89,651	4,58,916	24,030	3,71,359	13,43,956
1885-86 ...	5,07,501	4,52,445	13,77,720	6,23,619	29,61,285
1886-87 ...	4,94,875	4,60,905	6,17,037	5,16,188	20,89,005
1887-88 ...	5,25,561	4,47,309	2,00,517	3,71,770	15,45,157
1888-89 ...	4,80,519	4,19,190	2,70,204	3,41,219	15,11,132
1889-90 ...	4,95,524	4,38,414	3,47,901	3,39,593	16,21,432

The sales during the year under report were in excess of those of last year and the largest on record but for the abnormal demand created by the failure of the Sambhar crop in the year 1885-86 and 1886-87.

47. The following comparative statement shows the quantities of salt which passed into consumption within and without the Presidency from the works in Gujarát, the Konkan and Kánara in British territory and from those in Portuguese territory, together with the ditribution of the issues:— DISTRIBUTION OF SEA SALT.

From	For Export to									
	Central Provinces.		Central India.		Nizám's Territory.		Calcutta.		British Malabár.	
	1888-89.	1889-90.	1888-89.	1889-90.	1888-89.	1889-90.	1888-89.	1889-90.	1888-89.	1889-90.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Bulsár	...	...	...	...	...	...	...	...	...	...
Umbargaon	...	...	...	...	...	...	...	...	...	...
Bassein, Ghodbandar, Mátunga, Trombay, Uran, Karanja, Panvel and Pen ...	12,04,352	11,71,738	17,845	13,667	6,53,520	6,53,422	5,89,378	3,55,712	11,06,835	11,33,516
Shiroda	...	...	...	...	...	...	...	...	612	...
Sánikatta	...	...	...	...	...	...	...	...	2,874	6,317
Total ...	12,04,352	11,71,738	17,845	13,667	6,53,520	6,53,422	5,89,378	3,55,712	11,10,321	11,39,833
Portuguese India	...	...	...	...	...	...	...	...	40,085	39,524
GRAND TOTAL ...	12,04,352	11,71,738	17,845	13,667	6,53,520	6,53,422	5,89,378	3,55,712	11,50,406	11,79,357

From	For Export to—*cond.*				For Local Consumption.					
	Foreign Malabár (Travancore and Cochin).		Mysore.		In Portuguese India.		Within the Presidency.		Total.	
	1888-89.	1889-90.	1888-89.	1889-90.	1888-89.	1889-90.	1888-89.	1889-90.	1888-89.	1889-90.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Bulsár	..	...	...	...	16,512	14,984	3,17,064	3,02,845	3,33,576	3,17,829
Umbargaon	...	...	...	...	...	...	8,656	8,239	8,656	8,239
Bassein, Ghodbandar, Mátunga, Trombay, Uran, Karanja, Panvel and Pen...	5,80,315	5,39,862	..	...	...	...	17,29,530	18,59,022	58,81,775	57,26,939
Shiroda	...	..	..	...	...	...	63,346	48,056	63,958	48,056
Sánikatta	...	..	264	28	..	...	1,53,693	1,42,631	1,56,831	1,48,976
Total ...	5,80,315	5,39,862	264	28	16,512	14,984	22,72,289	23,60,793	64,44,796	62,50,039
Portuguese India	...	...	102	150	1,64,811	1,55,365	1,47,194	2,08,665	3,52,192	4,03,704
GRAND TOTAL ...	5,80,315	5,39,862	366	178	1,81,323	1,70,349	24,19,483	25,69,458	67,96,988	66,53,743

Distribution.

SEA SALT.

From Bulsár works.

48. The sales from the salt-works at Bulsár show a further decrease of 14,219 maunds as compared with the sales of last year. The work at Dharásna usually supplies the districts of Gujarát which prefer sea salt to Barágra salt. As has been observed in previous reports the demand is limited to the quantities required for local consumption in the adjoining districts of Gujarát. A small quantity amounting to not more than 10 or 12 thousand maunds is annually taken to the Khándesh and Násik districts by road. The demand is consequently regulated by the prosperity or otherwise of the season and the condition of the poorer classes. The season of 1887-88, which was not up to the average, affected to a certain extent the sales in the earlier part of this year also. The stock of salt at Daman was supplemented by a further supply of 14,984 maunds from this work during the year for the requirements of the Portuguese Government under the several clauses of the Treaty.

From Umbargaon.

49. The sales from the Umbargaon salt-works decreased by 417 maunds only. This work produces annually a few thousand maunds, and the sales are confined to the demand for local consumption in the adjoining tracts of the Thána and Surat districts.

From works near Bombay.

50. Although the temporary paralysis of the trade which occurred in the latter part of the year 1888-89 did not affect the issues during the year under report, sales from works in and around Bombay, which supply about two-thirds of the total quantity of salt removed, nevertheless show a falling off of 1,54,836 maunds as compared with those of last year. The decrease is noticeable in all the eight tálukas, excepting Bassein, Ghodbandar and Mátunga; it is chiefly due to the removals for Calcutta having declined by about 2,35,000 maunds, and the causes assigned for this decline are (1) tightness of the money market during the year and (2) rise in freights.

From Shiroda.

51. The increase noticed in the last year's report at Shiroda has not been maintained this year, there being a falling off of 15,902 maunds. Shiroda salt except what is locally consumed finds its market in the Belgaum District.

From Sánikatta.

52. The issues from the Sánikatta works also show a decline of 7,855 maunds. Some of the proprietors who had entered into speculative bargains and had held out last year and demanded higher prices had to give way this year, and in the anxiety to clear off old stocks before a certain date had to sell the salt at prices much lower than those realized last year. With the exception of a small quantity exported to South Kánara most of the Sánikatta salt finds its way to the Dhárwár District above the Ghâts. This trade depends on the amount of carriage available. The port of Kumta, which was the port of export for much of the produce of the Southern Marátha Country and Mysore, has now lost its trade since the opening of the Southern Marátha Railway, which had the effect of diverting the trade to the port of Goa. The traffic to the coast having declined, the number of carts and pack-bullocks seeking return loads have consequently been smaller.

From works in Portuguese India.

53. The issues from the works in Portuguese India increased by half a lákh of maunds. As mentioned in previous reports the operations at Daman are now confined strictly to the issue to the Portuguese Government of salt required for domestic consumption and fish-curing. Excluding the duty-free issues to the Portuguese Government the sales at full duty show a considerable improvement due to the large stocks offered to the trade and the facilities afforded by the Railway. The Goa works practically supply the same markets as are supplied by the Shiroda and Sánikatta works, the quality of the salt being similar. Thus any

Distribution.
Sea Salt.

diminution in the exports from Shiroda and Sánikatta salt may be expected to be made good by exports from Goa.

From the British and Portuguese works together.

54. Taking the works in British and Portuguese territory together the transactions in sea salt show a decrease of 1,43,245 maunds, entirely however at British works.

Issues for various markets.

55. Coming now to the distribution of the issues according to their destination, it may be as well to repeat the explanation given in last year's report that the quantities assigned to Calcutta and to British and Foreign Malabár, to which salt is exported by sea direct from the works, as also exports from Portuguese to British districts and *vice versâ*, and to Mysore, are taken from the permits covering the exports; and those to the Central Provinces, Central India, and the Nizám's territory from monthly returns furnished by the Railway Companies. The balance of the issues, after deducting the quantities thus accounted for, is classed under local consumption. Some further deduction ought, strictly speaking, to be made from this item on account of exports by road. The information as to the extent of such exports, hitherto supplied by the Examiner of Guaranteed Railway Accounts, has, however, not been available during the last three years, as the agency for the registration of external land statistics has been abolished. In considering the following remarks, allowance must be made for this circumstance, the effect of which, in conjunction with the method of thus ascertaining the distribution above described, is, of course, to increase unduly the residuum treated as consumed locally after deducting exports.

For Central Provinces.

56. The quantity of salt exported by rail to the Central Provinces and the Berárs was 11,71,738, all from the works round Bombay, against 12,04,352 in 1888-89, and shows a decrease of 32,614 maunds. This decline is to some extent made up by the increase in the quantities of Barágra salt. The supply of these provinces is also partially derived from Madras, the North-West Provinces, Panchbhadra and Sambhar and the constant fluctuation in the demand for Bombay salt is probably the result of larger or smaller supplies from the other sources.

For Central India.

57. The issues for Central India are not very important, as the country is almost entirely supplied from Khárághoda and sources in Rájputána and Central India States, and need no particular notice.

For Nizam's Territory.

58. The exports to the Nizám's territory are practically the same as last year. The agency for the registration of the land trade statistics having been done away with since the last two years, the road-borne exports cannot be fixed, but assuming them to be a little over two lákhs, the figures at which they appear to have stood in 1886-87, the total exports would appear to be 8,54,625 maunds.

For Calcutta.

59. The exports to Calcutta show a large decrease of 2,33,666 maunds. As stated in previous reports, this trade depends mainly on the state of the freight market. It is usually sent at nominal rates by way of ballast on board vessels proceeding thither in search of cargo. The freights were not very favourable this year for exporters and the strain caused by the tightness of the money market and the prospect of getting advances on reasonable terms retarded removals to a very large extent.

For British Malabár.

60. The steady development in the exports to British Malabár has been maintained. The quantity removed this year was exclusive of those from Portuguese India, 11,39,833 maunds against 11,10,321 in 1888-89, giving an increase of 29,512 maunds. Of the total quantity, 6,317 maunds were exported from Sánikatta

Distribution.

SEA SALT.

and the rest from the neighbourhood of Bombay. The exports from Goa were much the same as last year. The salt from Goa and Sánikatta goes to the adjoining districts of South Kánara, the important markets further down the coast being supplied from works round Bombay.

For Foreign Malabár.

61. The exports to Foreign Malabár (Travancore and Cochin) depend entirely on the indents made by the States concerned in agreement with their contractors. The salt only pays nominal duty. The demand this year has been nearly 40,000 maunds less than last year.

For Mysore.

62. The exports to Mysore as made out from the permits are very insignificant, amounting to 178 maunds only. It is only likely that a large quantity finds it way from the adjoining British districts to Mysore by road, though it is not possible for the present to estimate the quantity.

For local consumption in Portuguese territory.

63. The quantity of salt issued for local consumption in Portuguese territory, including 14,984 maunds sent from Bulsár to Daman, amounted to 1,70,349 maunds against 1,81,323, and shows a decrease of 10,974 maunds. Except some 4,722 maunds purchased at full duty in Goa for sale at the Portuguese Government estancos, all the salt consumed in Portuguese territory was issued duty-free.

In British territory.

64. The balance remaining for local consumption within the Presidency is 25,69,458 maunds against 24,19,483 maunds in 1888-89, or an increase of 1,49,975 maunds. I am not, however, prepared to say how far the increase thus represented is real, owing to the uncertainty of fixing the exports by road to territories beyond the Presidency. These exports are estimated at very nearly 2½ lákhs on the average of preceding years.

Free issues.

65. The issues of salt duty-free amounted to 1,85,209 maunds and 5 sers against 1,94,277 maunds and 32 sers in 1888-89. The details are given in the sub-joined table:—

Issues.	1888-89.	1889-90.	More.	Less.
	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.
1. Under the terms of the Portuguese Treaty ...	1,78,640 17 0	1,65,523 27 0	.....	13,116 30 0
2. Under the terms of the Janjira convention ...	11,432 24 0	11,913 30 0	481 6 0	.....
3. To replace salt lost at sea before final check ..	704 31 0	1,181 29 0	476 38 0	.....
4. For fish-curing yards in British territory ...	3,500 0 0	3,500 20 0	0 20 0	.....
Total ...	1,94,277 32 0	1,82,119 26 0	958 24 0	13,116 30 0
			Deduct Increase ...	958 24 0
			Net Decrease ...	12,158 6 0

Under the Portuguese Treaty.

Particulars of issues under the terms of the Portuguese Treaty are given below:—

	Domestic Consumption.		Fish-curing.		Manure.		Total.	
	1888-89.	1889-90.	1888-89.	1889-90.	1888-89.	1889-90.	1888-89.	1889-90.
	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.
Goa	1,00,583 20 0	99,628 0 0	63,892 15 0	50,279 5 0	240 0 0	234 0 0	1,64,215 35 0	1,50,141 20 0
Daman	9,986 0 0	10,725 0 0	4,433 22 0	4,757 7 0	.....	.....	14,424 22 0	15,482 7 0
Total ...	1,10,569 20 0	1,10,353 0 0	67,330 37 0	55,036 12 0	240 0 0	234 0 0	1,78,640 17 0	1,65,623 27 0

There is a decrease this year of 13,116 maunds 30 sers, the whole of which has occurred in Goa. It occurs chiefly in the quantity

Distribution.
Sea Salt.

issued for fish-curing which fluctuates considerably from year to year according as the fishing season is a good one or a bad one. The quantity indented for domestic consumption is about the same as last year. There is an increase of 477 maunds in the removals to the Janjira State which is due to the quantity removed in 1887-88 being far short of the stipulated quantity of 10,614 maunds.

Under the Janjira Convention.

66. Viewing the transactions of the year as a whole, there has been a general increase in the sales of Barágra salt, especially for the North-West Provinces, an improvement in the demand for local consumption and a large decline in the trade with Calcutta.

General features of the year's transactions.

Consumption.

Consumption.

67. The total quantity of salt which passed into consumption in the Presidency, as arrived at in the manner described above (paragraph 55) amounts to 30,70,751 maunds. From this a deduction must be made for unrecorded exports to the Nizám's territory and Mysore, which, taking the figures for 1886-87 as a guide, may be roughly estimated at 2,47,000, leaving 28,23,751 as the estimated local consumption. Taking the population at 19,967,148 souls the average consumption per head comes to 11·59 lbs., or the exact average deduced in 1887-88, as against 10·96 lbs. last year.

Consumption for the whole Presidency.

	Mds.
Barágra salt	4,95,524
Sea salt	25,69,458
	30,64,982
Add—	
Imported salt	5,769
	30,70,751
Deduct—	
Probable Exports by road to Nizám's territory and Mysore	2,47,000
Balance for local consumption	28,23,751

68. The quantity of salt removed for consumption in Gujarát was:—

In Gujarát.

	Mds.
Barágra salt issued for local consumption ...	4,95,524
Bulsár salt	3,02,845
Konkan salt carried by rail to stations in Gujarát	1,851
	8,00,220
Add—	
Imported salt	15
	8,00,235
Deduct—	
Exports of Bulsár salt to districts outside the Province of Gujarát	11,994
	7,88,241

This quantity for a population of 6,709,236 gives an average consumption of 9·63 lbs. per head.

69. The quantity of salt consumed in the other parts of the Presidency, *viz.*, the Konkan, the Deccan, Khándesh, the Southern Marátha Country and North Kánara, may be estimated as under:—

In the rest of the Presidency.

	Mds.
Quantity of salt consumed in the whole Presidency (paragraph 67)	28,23,751
Deduct—	
Quantity of salt consumed in Gujarát (paragraph 68)...	7,88,241
	20,35,510

The population concerned being taken at 13,257,912 souls the average consumption per head comes to 12·58 lbs. per head.

Consumption.

70. The following statement shows the annual average rates of consumption per head of population for the whole Presidency, for Gujarát, and for Khándesh, the Deccan and other districts, respectively, since 1881-82:—

Year.	For the whole Presidency, including Janjira.		Gujarát.		Kha'ndesh, the Deccan and other Districts of the Presidency, excluding Janjira.	
	Population, 19,967,148.		Population, 6,709,236.		Population, 13,257,912.	
	Quantity of Salt consumed.	Average Rate per Head of Population.	Quantity of Salt consumed.	Average Rate per Head of Population.	Quantity of Salt consumed.	Average Rate per Head of Population.
	Mds.	Lbs.	Mds.	Lbs.	Mds.	Lbs.
1881-82 ...	23,25,587	9·62	7,08,713	8·69	16,16,874	10·09
1882-83 ...	23,93,589	9·90	7,45,536	9·01	16,48,053	10·28
1883-84 ...	26,28,669	10·87	7,97,024	9·77	18,31,645	11·43
1884-85 ...	25,22,082	10·43	8,08,862	9·92	17,13,220	10·69
1885-86 ...	26,27,729	10·82	8,35,382	10·24	17,92,347	11·18
1886-87 ...	25,59,659	10·54	8,09,538	9·92	17,50,121	10·92
1887-88 ...	28,13,528	11·59	8,42,350	10·33	19,71,178	12·23
1888-89 ...	26,59,885	10·96	7,87,922	9·66	18,71,963	11·61
1889-90 ...	28,23,751	11·59	7,88,241	9·61	20,35,510	12·58

From the rates above given, the absolute accuracy of which cannot, however, be depended upon, it will be seen that there is an increase in consumption as compared with last year except in Gujarát. The rate of consumption for the Presidency taken together is the same as that in 1887-88, and though the rate in Gujarát does not come up to the level of that year, the rate for the rest of the Presidency, excluding Gujarát, is higher than that in 1887-88 and the highest yet attained.

Wholesale market prices.

71. The following table shows the wholesale market prices of salt as distinguished from the prices at the works in each district of the Presidency during the months of April, August and December of each of the calendar years 1887 and 1888. The rates quoted are those given in the price current lists published in the *Government Gazette*:—

Districts.	Wholesale Price per Indian Maund.					
	April.		August.		December.	
	1888.	1889.	1888.	1889.	1888.	1889.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay	3 3 0	3 3 0	3 5 10	3 8 8	3 8 8	3 9 2
Ahmedabad ...	3 0 8	3 0 4	2 15 8	3 1 0	3 0 4	3 1 2
Kaira	3 0 4	2 15 8	3 1 4	3 0 0	3 1 0	3 1 0
Panch Mahals ...	3 2 8	3 3 0	3 10 0	3 10 0	3 4 8	3 4 8
Broach	3 1 8	3 3 0	3 1 8	3 2 0	3 4 2	3 2 0
Surat ...	3 3 11	3 8 0	3 10 10	3 8 10	3 10 10	3 8 10
Thána	3 2 0	3 4 0	3 3 0	3 4 0	3 4 0	3 4 0
Kolába	3 2 11	3 0 7	3 5 4	3 2 7	3 3 3	2 15 3
Ratnágiri ...	3 4 3	3 2 3	3 9 9	3 5 2	3 5 4	3 0 8
Kánara	3 10 2	3 12 11	4 4 3	3 14 9	3 14 0	3 10 8
Násik	3 8 0	3 9 1	3 8 0	3 9 1	3 10 7	3 6 4
Khándesh ...	3 8 1	3 10 10	3 9 1	3 12 0	3 13 8	3 10 0
Ahmednagar ...	3 7 1	3 5 0	3 6 8	3 4 4	3 12 0	3 5 10
Sholápur ...	3 5 4	3 5 4	3 7 5	3 6 8	3 13 4	3 6 3
Poona	3 5 2	3 6 6	3 14 7	3 8 1	3 13 1	3 7 8
Sátára	3 6 3	3 3 2	3 9 3	3 7 0	3 6 3	3 7 0
Belgaum	3 4 1	3 4 5	3 13 9	3 7 8	3 8 0	3 2 7
Dhárwár... ...	4 3 10	4 8 2	4 9 9	4 8 7	4 9 7	4 5 3
Bijápur	3 15 0	3 15 10	4 0 11	3 15 5	4 3 2	3 15 1

Consumption.

Wholesale market prices.

The special fine-grain salt required for the Bombay local market is manufactured in certain works at Mátunga and at Goregaon and Málavni in the Ghodbandar Táluka. Owing to the limited production of this kind of salt prices appear to have risen. In the markets ruled by the supply from Khárághoda and Bulsár, where the issue rates are fixed, the prices have been tolerably steady. Elsewhere in districts served by sea-salt prices appear to have been affected by the general lowering of prices at all sea-side works in the latter part of the year. More especially does this appear to be the case in the districts of Belgaum and Dhárwár where salt is now being transported at very cheap rates by the West of India Portuguese Railway. In other districts, such as Kolába, Ratnágiri, Sholápur, Ahmednagar and Poona, the prices quoted for the month of December show a marked decline amounting in some cases to about 7 annas a maund as compared with last year.

Revenue and Expenditure.

COLLECTIONS.

72. The gross collections under the head of Salt Revenue in 1889-90 amounted to Rs. 2,00,72,252-9-5 against 1,80,41,554-9-4 in 1887-88, and show an increase of Rs. 20,30,698-0-1. As compared with the average receipts for the four years ending 1888-89, including the abnormal receipts of 1885-86, the increase amounts to Rs. 25,94,139-9-8.

73. The receipts on account of Imperial and Provincial revenue, respectively, for the last five years are exhibited below, arranged under their main heads :—

	1889-90.	1888-89.	1887-88.	1886-87.	1885-86.	Average of four years ending 1887-88.
Imperial.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1. Duty on permits issued from British salt-works for home and inland consumption ...	1,46,00,898 6 0	1,38,09,967 15 6	1,23,06,672 6 8	1,21,14,307 1 11	1,40,34,018 14 9	1,30,66,241 9 8
2. Do. do. on exports to Calcutta ..	11,83,810 0 0	9,23,054 8 0	12,45,633 0 0	9,27,868 0 0	11,57,743 0 0	10,63,575 14 0
3. Do. do. British Malabár.	30,81,450 0 0	22,82,250 8 0	25,38,495 0 0	18,70,393 0 0	17,92,688 0 0	21,20,956 10 0
4. Do. do. at nominal rates.	9,369 6 0	8,185 1 9	10,185 2 0	8,465 9 0	7,500 0 0	8,583 15 2
5. Duty on imports by sea ..	14,385 1 8	17,140 15 7	9,573 6 11	7,684 9 10	11,414 15 6	11,453 7 11
6. Do. by land ..	37 8 0	42 7 0	33 3 7	30 6 4	28 10 6	33 10 10
7. Duty on salt removed from Portuguese salt-works ..	6,23,912 11 0	4,68,637 12 0	4,54,687 4 6	3,51,584 15 5	4,35,398 2 2	4,27,577 0 6
8. Cost price realized on do. ..	23,426 8 9	44,182 2 1	38,017 3 4	30,775 5 0	42,562 0 8	38,884 2 9
9. Sale-proceeds, Barágra salt ..	2,75,526 2 6	2,58,476 0 1	4,23,066 15 1	7,05,736 13 7	7,18,780 4 8	5,26,515 0 4
10. Excise duty on excess discovered on examination of dispatches at Preventive Stations and on re-weighment at places of import .. .	8,596 3 11	7,485 14 0	6,473 5 11	6,374 11 1	5,216 10 7	6,387 10 5
11. Ground-rent	37,663 3 2	40,228 8 11	41,858 7 6	31,097 12 6	33,041 11 8	36,556 10 1
12. Farms of Government salt-works	1,05,239 12 4	86,784 6 3	71,187 3 4	65,359 0 0	68,843 8 0	73,043 8 5
13. Proprietary rights of Government in certain salt-works ...	57,824 10 11	55,911 10 6	57,661 15 10	63,991 12 9	81,124 7 1	64,672 7 6
Total Imperial ..	2,00,22,189 10 3	1,80,02,347 13 8	1,72,03,549 10 7	1,61,83,669 1 5	1,83,88,360 5 7	1,74,44,481 11 10
Provincial.						
14. Proceeds of fines, forfeitures and confiscations	810 6 0	615 13 3	2,627 4 3	1,331 7 5	1,178 9 6	1,438 4 7
15. Payments by Shilotris of cost of establishment employed to watch their salt-works ..	19,766 9 0	15,119 7 1	10,975 14 4	9,339 6 1	4,405 14 1	9,960 2 5
16. Miscellaneous	19,486 0 2	13,471 7 4	15,588 3 0	7,039 15 4	12,831 10 2	12,232 12 11
17. Contributions from Ports Fund towards cost of Coast-guard Establishment..	10,000 0 0	10,000 0 0	10,000 0 0	10,000 0 0	10,000 0 0	10,000 0 0
Total Provincial ..	50,062 15 2	39,206 11 8	39,191 5 7	27,710 12 10	28,416 1 9	33,631 4 0
GRAND TOTAL ..	2,00,72,252 9 5	1,80,41,554 9 4	1,72,42,741 0 2	1,62,11,379 14 3	1,84,16,776 7 4	1,74,78,112 15 9

Imperial.

74. The realizations of Imperial revenue show, when compared with last year, an increase of Rs. 20,19,841-12-7. The principal fluctuations in the several items which make up this revenue are explained below.

Items of Increase.

75. Under increase the following items call for notice :—

Items 1, 2 & 3—Represent the total excise duty realized on salt issued from the works in the Presidency proper and amount to

Revenue and Expenditure.

COLLECTIONS.

Rs. 1,88,86,158-6-0 as against Rs. 1,70,15,272-15-6 for 1888-89. There is a large increase under this head which is due to the fact that the trade this year was not affected as it was in the latter part of last year by rumours of reduction in the rate of excise duty.

The duty figures, it must be borne in mind, do not, except in the case of imported salt, correspond with the quantities shown as issued, for the reason that under the system of removal of salt on credit bonds secured by deposit of Government paper, a very considerable part of one year's transactions appears in the cash recoveries of the next.

The increase of Rs. 1,184-5-0 in *item 4* is caused by the increased quantity contracted to be removed on behalf of Cochin and Travancore States.

The increase under *item 7* amounting to Rs. 1,55,274-15-0 is due to larger issues from the works.

Item 9 shows a considerable increase of Rs. 17,050-2-5, which is accounted for by the increased sales of Barágra salt amounting to over a lákh of maunds. To the same cause is due the increased receipts on account of the proprietary rights of Government in salt-works—*item 13*.

Item 18, showing an increase of Rs. 1,110-5-11, is due to larger excesses discovered on the percentage weighments at the preventive stations in the Thána and Alíbág Ranges.

The only other item that shows an increase is *No. 12*. Of the total increase of Rs. 18,455-6-1 Rs. 5,462-0-9 accrued in Goa owing to more salt-works being worked on payment of compensation to the British Government as per sanction conveyed in Government Resolution, Revenue Department, No. 8583, dated 22nd December 1888. The rest of the amount, Rs. 12,993-5-4, is due to the higher bids received for the lease of the Government salt-works in the Bassein Táluka in November 1889.

The items of decrease which call for remarks are Nos. 5, 6, 8 and 11. The decline of Rs. 2,755-13-11 in *item 5* is due to smaller imports of table and packing salt from London.

The large falling off Rs. 20,755-9-4 in the realization on account of cost price of salt in Portuguese territory is due to smaller quantities of British Government salt having been (1) sold to the trade and (2) issued for the fish-curing yards as the fishing season was not so favourable.

The decrease under ground-rent amounts to Rs. 2,565-5-9 and is chiefly due to decreased sales from salt-works on which it is recovered in the shape of a cess on sales in the Trombay and Pen tálukas.

Provincial.

76. The total receipts under the head "Provincial" amounted to Rs. 50,062-15-2 against Rs. 39,206-11-8 in 1888-89, and show a net increase of Rs. 10,856-3-6. The fluctuations in the different items are explained below :—

The noticeable increase of Rs. 4,647-1-11 in *item 15* is due to the recovery of charges on account of additional guarding establishment entertained at the cost of the Shilotris at the newly opened works in the Bassein, Ghodbandar, Trombay, Mátunga and Shiroda tálukas.

Item 16 "Miscellaneous" shows an increase of Rs. 6,101-15-10. Receipts under this head are necessarily of a fluctuating nature. The receipts for this year have been credited with the price recovered from the B. B. & C. I. Railway of 3 truck wagons at Khárághoda returned to the Company as per Government Resolution No. 3368, dated 5th June 1888. The other items do not require special notice.

EXPENDITURE.

77. In the subjoined table particulars of expenditure for the year under report are contrasted with the previous year, expenditure on account of the administration of Portuguese India and of the Presidency Proper being separately shown :—

Revenue and Expenditure.

EXPENDITURE

No.	Items.	1888-89.	1889-90.	Increase.	Decrease.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
	SALT, IMPERIAL.				
	PORTUGUESE INDIA.				
	Superior Supervising Establishment.				
1	Pay	12,000 0 0	12,000 0 0	.....	.....
2	Travelling allowance	1,600 0 0	1,500 0 0	.....	100 0 0
3	Tentage	.....	.....	.....	.....
	Subordinate Establishment.				
4	Pay	76,018 11 2	82,104 14 2	6,056 3 0	.....
5	Travelling allowance	2,554 1 10	2,651 2 1	97 0 3	.....
6	Petty supply allowance	740 11 5	1,071 11 3	330 15 10	.....
7	Service stamps and bearing postage ...	84 12 6	77 11 6	.....	7 1 0
8	Telegraph charges	39 1 0	68 5 0	28 4 0	.....
9	Office rent	580 14 1	586 0 0	5 1 11	.....
10	Boat stores and repairs	984 2 3	1,012 7 3	28 5 0	.....
11	Dead stock articles	428 4 7	590 2 0	161 13 5	.....
12	Salt purchase and freight	10,931 4 3	13,826 3 2	2,894 14 11	.....
13	Conveyance of treasure	24 15 0	20 8 0	.....	3 7 0
14	Carriage of records	11 10 8	9 4 0	.....	2 6 8
15	Rewards in salt cases	12 0 0	65 0 0	53 0 0	.....
16	Petty construction and repairs of Salt buildings	1,891 0 11	1,198 1 11	.....	697 15 0
17	Law charges	200 14 11	0 4 7	.....	200 10 4
18	Thatching of salt heaps	366 2 2	0 10 6	.....	365 7 8
19	Compensation to proprietors of salt-works.	1,03,966 12 6	1,17,743 2 6	13,776 6 0	.....
20	Miscellaneous	1 8 9	1 7 6	.....	0 1 3
	Total ...	2,12,467 0 0	2,34,521 15 5	23,432 0 4	1,377 0 11
	Net Decrease ...	.....	.....	.....	.....
	Refunds and Drawbacks.				
21	Excise duty on salt, &c., refunded... ...	76,658 13 2	91,376 10 3	.....	15,282 2 6
	PRESIDENCY PROPER.				
	Superior Supervising Establishment.				
22	Pay	65,765 14 2	71,993 9 0	6,227 10 10	.....
23	Travelling allowance	5,563 0 3	5,300 12 7	.....	262 3 8
24	Tentage	1,141 2 7	782 13 6	.....	358 5 1
	Subordinate Establishment.				
25	Pay	6,30,768 8 4	6,36,552 5 5	5,784 2 1	.....
25A	Boat allowance...	8,746 12 5	12,013 14 8	3,267 2 3	.....
26	Travelling allowance	21,971 12 11	18,146 0 2	.....	3,825 12 9
27	Horse allowance	4,673 8 6	4,438 4 1	.....	235 4 5
28	Petty supply allowance	8,682 6 4	9,078 5 9	395 15 5	.....
29	Peons' belts and clothing	18,795 9 7	21,179 12 7	2,384 3 0	.....
30	Service stamps and bearing postage ...	3,001 13 0	3,100 14 6	99 1 6	.....
31	Telegraph charges	228 5 0	212 15 0	.....	15 6 0
32	Parcel charges	83 8 9	67 4 3	.....	16 4 6
33	Office rents, rates and taxes...	626 7 9	517 8 2	.....	108 15 7
34	Prizes for best salt manufactured at Khárágoda...	600 0 0	600 0 0	.....	.....
35	Boat stores and repairs	16,153 13 5	16,884 3 2	730 10 9	.....
35A	Dead stock articles	2,210 7 9	1,431 10 6	.....	778 13 3
36	Gádis and Takyás	389 15 8	544 4 10	154 5 2	.....
37	Conveyance of treasure	94 4 0	70 8 0	.....	23 12 0
38	Charges in connection with salt confiscations	10 5 9	23 7 0	13 1 3	.....
39	Water-supply	1,011 14 1	862 10 5	.....	149 3 8
40	Rewards in salt cases...	2,809 0 6	2,079 13 5	.....	729 3 1
41	Compensation for land taken up for frontier lines	4,364 0 4	17,255 4 0	12,891 3 8	.....
41A	Charges incurred in connection with the removal of salt to fish-curing yards ...	470 13 10	363 2 4	.....	107 11 6
42	Agents commission	10,229 3 7	11,501 15 7	1,272 12 0	.....
43	Monsoon weather fences for Salt buildings.	2,581 0 2	2,973 2 9	392 2 7	.....
44	Petty construction and repairs of Salt buildings	21,185 0 5	15,916 15 6	.....	5,268 0 11
45	Conveyance of records	1,328 13 0.	1,351 9 7	22 12 7	.....
46	Treaty provision of salt, cost of bags and sewing charges	.....	.....	.....	.....
47	Medical charges	145 13 11	296 12 1	150 14 2	.....
48	Law charges	3 4 6	26 1 3	22 12 9	.....
49	Purchase, storage and freight of Barágra salt	3,27,148 14 2	2,43,897 2 3	.....	83,251 11 11
50	Cost of ammunition and freight	389 8 11	52 8 0	.....	337 0 11
51	Thatching of salt heaps	.....	.....	.....	.....
52	Destruction of salt	30 14 6	28 2 6	.....	2 12 0
53	Cost of timber for house accommodation for salt-makers in the new village of Khárághoda and its carriage from Saiyan to Khárághoda and for chaukis on the Northern Frontier Preventive Lines...	.....	.....	.....	.....
54	Miscellaneous	629 3 9	743 2 4	113 14 7	.....
	Total ...	11,61,885 0 10	11,00,287 4 2	33,922 12 7	95,470 9 3
	Grand Total ...	14,50,960 14 0	13,96,185 14 3	57,354 12 11	1,12,129 12 8
				Net Decrease.	54,774 15 9

Revenue and Expenditure.
EXPENDITURE.

78. The most important fluctuations are the following :—

ITEMS OF INCREASE.

Goa Territory.

		Rs.	a.	p.	
Item	*4* ...	6,056	3	0	—due to the additional establishment sanctioned in Government Resolution No. 8583, dated 22nd December 1889, having been employed throughout the whole of the year instead of for a short time as in the past year.
„	*5* ...	97	0	3	—principally due to more travelling done by the Assistant Delegate's office establishment during the year.
„	*6* ...	330	15	10	—due to the larger purchase of petty articles required for the additional establishment entertained during the year.
„	*8* ...	828	4	0	—due to more messages having been sent during the year.
„	*10* ...	28	5	0	—owing to some of the Government tonies at the salt-works having been repaired and supplied with stores.
„	*11* ...	161	13	5	—chiefly due to the purchase of gunny bags for sending salt to the fish-curing yards.
„	*12* ...	2,894	14	11	—The season being favourable, the production was large, and more works having been worked on behalf of Government, a larger quantity of salt had to be purchased.
„	*15* ...	53	0	0	—due to an informer being rewarded in a sum of Rs. 50 in a large smuggling case.
„	*19* ...	13,776	6	0	—Some of the amount for compensation due for the past year had to be paid during this year.

British Territory.

„	*22* ...	6,227	10	10	—due to the following causes :—(1) Payment of local allowance to Mr. McCann, Assistant Collector of Salt Revenue in charge Coast Guard Service, at Rs. 150 per mensem—*vide* Government Resolution No. 9796, dated 27th December 1889 (2.)The Collector's pay for a short period was debited to Customs last year, he being in charge of the office of the Commissioner of Customs in addition, whereas the pay of the Collector was debited to Salt for the whole of the year.
„	*25* ...	5,784	2	1	—due to the cost of the additional establishment entertained at the new salt-works opened during the year.
„	*25A.* .	3,267	2	3	—The boat allowances sanctioned for táluka offices were debited to special contingent charges for 9 months last year as per Government Resolution No. 3462, dated 29th May 1889, whereas the allowances for the whole of the year have been debited to this head this year.
„	*28* ...	395	15	5	—due to expenditure incurred on petty repairs and monsoon weather fences being heavy.
„	*29* ...	2,384	3	0	—The expenditure represents the cost of the 3rd year's supply of warm and light clothing to the peon establishment and also of the supply of belts and badges to the lascars paid from boat allowances in the Southern Division. Last year the expenditure incurred was for the supply of light clothing only.
„	*30* ...	99	1	6	—Larger requirements.
„	*35* ...	730	10	9	—owing to extra expenditure having been incurred on account of boat stores and repairs to certain Customs boats.
„	*36* ...	154	5	2	—Large purchases to replace old articles.
„	*41* ...	12,891	3	8	—The expenditure for compensating the owners of land taken up for the Frontier Preventive line and for the tank at Khárá-ghoda were incurred during the year.

Revenue and Expenditure.
EXPENDITURE

	Rs.	a.	p.	
Item 42 ...	1,272	12	0	—due to increased sales of Barágra salt during the year.
„ *43* ...	392	2	7	—Larger number of buildings for which weather fences had to be provided.
„ *47* ...	150	14	2	—chiefly due to the supply of medicine-chests to Inspectors on the Northern Frontier during the year.
„ *54* ...	113	14	7	—Charges are of a fluctuating nature.
				ITEMS OF DECREASE.
				Goa Territory.
„ *16* ...	697	15	0	—No new buildings were constructed.
„ *17* ...	200	10	4	—No advance to the British Advocate for conducting salt cases was necessary.
„ *18* ...	365	7	8	—due to the disposal of all the old stocks of Government salt to the Portuguese Government.
				British Territory.
„ *21* ...	15,282	2	6	—due to smaller payments of wastage allowance owing to diminished exports beyond the Presidency.
„ *23* ...	262	3	8	Due to Assistant Collector of the lower classes having held charges of the Uran and North Frontier Ranges.
„ *24* ...	358	5	1	
„ *26* ...	3,825	12	9	—due partly to the reduction in the rates of travelling allowances in the case of journeys by Government boats and partly to less transfers in the peon establishment.
„ *27* ...	235	4	5	No arrears had to be paid during the year as it was in the past.
„ *33* ...	108	15	7	
„ *35A*...	778	13	3	—Last year's expenditure included the cost of whistles supplied to the guarding establishment.
„ *39* ...	149	3	8	—Additional expenditure was not required this year for the supply of water to the Khárághoda establishment and to the establishment on the frontier.
„ *40* ...	729	3	1	—Due to the nature of the cases which did not require the grant of liberal rewards.
„ *41A*. .	107	11	6	—Due to the arrangements made for the supply of salt from the adjacent Goa territory
„ *44* ...	5,268	0	11	—Few new buildings were constructed.
„ *49* ...	83,251	11	11	—Due to a smaller crop of Barára salt.
„ *50* ...	337	0	11	—No charges were incurred during the year.

Miscellaneous.
SALT-SMUGGLING CASES.

79. Details showing the number of salt smuggling cases in the six years ending 1889-90, and the number of persons arrested, tried, acquitted and convicted in connection therewith, are given in the following table; and additional information on the subject, as well as details with regard to cases of smuggling detected in Portuguese territory will be found in Statement XI. appended :—

	Number of Cases adjudicated.	Number of Persons					Percentage of Convictions on Number of Persons sent up for trial.	Total estimated Value of Confiscations.
		Arrested.	Released by the Department.	Sent for trial before Magistrate.	Convicted by the Magistrate.	Acquitted by the Magistrate.		
								Rs.
Northern Division—								
1884-85	127	218	13	205	190	15	92·68	3,173
1885-86	158	232	12	220	201	19	91·36	3,029
1886-87	108	171	1	170	148	22	87·05	93
1887-88	156	231	3	228	196	32	85·9	2,092
1888-89	229	326	...	326	300	26	92·02	1,899
1889-90	212	400	22	378	350	28	92·5	578
Southern Division—								
1884-85	216	316	44	271	221	50	81·55	519
1885-86	199	300	35	265	219	46	82·64	336
1886-87	192	260	21	239	199	40	83·26	1,190
1887-88	163	262	26	234	198	36	84·6	14,560
1888-89	229	294	18	276	201	75	72·8	7,458
1889-90	324	374	32	342	314	28	92·08	12,571
Total—								
1884-85	343	534	57	476	411	65	86·34	3,692
1885-86	357	532	47	485	420	65	86·59	3,365
1886-87	300	431	22	409	347	62	84·84	1,283
1887-88	319	493	29	462	394	68	85·28	16,652
1888-89	458	620	18	602	501	101	80·9	9,357
1889-90	536	774	54	720	664	56	92·2	13,149

Miscellaneous.

SALT-SMUGGLING CASES.

In the Northern Division.

80. The number of cases detected in the Nothern Division were less by 17 than that in the preceding year. The offences were of a trivial nature and related mostly to clandestine removal of natural salt. Of the 400 persons arrested, 22 were released departmentally while the rest, 378, were prosecuted before Magistrates with the result that 350 were convicted, the rest, 28, being acquitted. The percentage of convictions was almost the same as last year, *viz.* 92·5 against 92·02 in 1888-89. Of the 350 persons convicted 134 were sentenced to imprisonment only for a total period of 4,932 days or an average of 36·80 days each; 147 persons were punished with fine only and the amount of fines imposed was Rs. 1,358 or an average of Rs. 9-3-9 per head; 54 persons were sentenced to pay fines with imprisonment in default, and the amount of fines imposed was Rs. 408 or an average of Rs. 7-8-10 per head, while the terms of imprisonment awarded in default amounted in the aggregate to 279 days or an average of 5·16 days per head; the remaining 15 persons were sentenced to imprisonment, and to pay fines as well, but 8 out of them with, and 7 without, additional imprisonment in default of payment. The total number of days of imprisonment thus awarded was 195 or an average of 13 days per head. The total amount of fines inflicted was 118 or an average of Rs. 7-13-10 per head, and the total additional imprisonment awarded in default of payment of fine was 50 days or an average of 6·25 days per head. The estimated value of the property confiscated fell greatly, the seizures during the year being comparatively unimportant.

In the Southern Division.

81. In the Southern Division, the number of petty cases of salt smuggling was unusually large, being 95 more than in 1888-89. 374 persons were implicated in 324 cases, of whom 32 were released departmentally and the rest placed before Magistrates; of the latter 314 were convicted and 28 acquitted, the percentage of convictions to persons prosecuted being 92·08 as against 72·8 in the preceding year. Of the 314 persons convicted 89 were sentenced to imprisonment only, the aggregate amount of imprisonment awarded being 3,560 days or an average of 40 days per head. 73 were fined only, no period of imprisonment being specified in default of fine, the fines amounting in all to Rs. 587 or an average of Rs. 8-0-8 per head. 145 were sentenced to pay fines with imprisonment in default, the total amount of fines inflicted being Rs. 765 or an average of Rs. 5-4-5 each, and the total number of days' imprisonment being 697 or an average of 4·8 days per head. Two persons were sentenced to imprisonment and to pay fines as well, the amount of imprisonment awarded being 135 days and of fine inflicted Rs. 105. The remaining 5 persons were sentenced to imprisonment for a total period of 44 days or an average of 8·8 per head and to pay fines amounting in the aggregate to Rs. 35 or an average of Rs. 7 each and to further imprisonment for 22 days in default of payment of fine or an average of 4·4 days per head. The decrease in the value of confiscations in the Northern Division is more than balanced by the increase in the Southern Division.

In Goa Territory.

82. In Goa territory there were during the year under report, 17 cases of salt-smuggling or attempts at stealing salt to the extent of 88 maunds on which no duty had been paid. 23 persons were apprehended in connection with these cases; 5 of these were released departmentally while 18 persons have been handed over to the Portuguese authorities for trial. Not one of these or any of the numerous cases reported last year to be pending in the Portuguese courts have yet been decided. The dilatory procedure of the courts has, however, again been brought to the notice of the Governor General of Portuguese India, and inquiry is being made into the causes which have contributed to the great delay complained of.

Miscellaneous.

Adequacy of punishments.

83. As noticed in last year's report the Subordinate Magistrates have shown a due sense of the importance of inflicting deterrent punishments.

Departmental administration at Khárághoda and Udu.

84. The number of pans worked at Khárághoda during the year was 175 as compared with 166 in 1888-89, that is, 9 pans more than the previous year. No double crops were obtained. Brine was let into the first pan on the 23rd October 1889, and into the last on the 27th January following. The flow of brine into the first pan was stopped on the 18th March 1890 and into the last on the 12th April following. The first pan was cleared on the 30th March 1890 and the last on the 25th April following. The largest crop in a single pan was 6,680 maunds and the smallest 835 maunds, the corresponding figures for last year being 6,513 and 1,169 maunds respectively. The total outturn of the season amounted to some 6,67,666, maunds, a little in excess of the crop of 1888-89.

85. The number of pans worked at Udu was 214, or 23 more than last year. In this work also no double crops were obtained. Brine was let into the first pan on the 18th October 1889, and into the last on the 10th December following. The flow of brine into the first was stopped on the 17th March and into the last on the 12th April following. The first pan was cleared on the 30th March and the last on the 25th April 1890. The largest outturn of a single pan was 6,680 maunds and the smallest 2,004 maunds as compared with 5,950 and 1,997 maunds, respectively, in the previous season. The total crop at Udu was 8,56,710 maunds or a lákh and 15 thousand more than in the season of 1889. The total crop of the Khárághoda and Udu works together amounted to 15,24,376 or 2,40,731 more than in 1888. The supply of brine at the Khárághoda works has in recent years sensibly diminished and a large proportion of the pans at this work have, in consequence, had to be abandoned. It is probable that at no very distant date the existing works at Khárághoda will have to be closed and new works opened on a fresh site in the Runn. This matter has engaged attention during the year and trial brine-pits have been sunk in different places. There is, however, no immediate necessity for action in this matter as, so long as the demand for Barágra is not largely in excess of the present outturn, any deficiency at Khárághoda can be fully met by working a larger number of pans at Udu.

86. Haulage operations commenced at Khárághoda on the 14th and at Udu on the 24th April 1890 and ended simultaneously at both the places on the 17th May following. The waggons supplied by the Railway Company were all the new special class waggons. During the storage, every thing passed off very smoothly in all matters connected with the Railway Company.

Operations commenced earlier than last year at Khárághoda and the storage was satisfactorily completed in 34 days. As the operations at Udu were commenced 10 days later than at Khárághoda, the storage from that work took only 24 days. Credit is due to the local officers of the Salt Department as well as to the employés of the Railway Company for this satisfactory result.

Deficiency of water.

87. The large tank at Khárághoda not having filled up owing to deficient rainfall during the last monsoon scarcity of good potable water was felt during the whole of the year. The local officers obtained their supply of water from Udu, while the rest of the population used water supplied by the Public Warks Department, by lifts from the katcha wells dug in the bed of the tank.

Quarters for establishment.

88. No new houses or blocks were built in the village either departmentally or by the Public Works Department. The population of the village including the station village amounted to 1,727 souls against 1,859 in the previous year. Of the total number 1,190 were Agrias or salt-makers and labourers and 537 Government and

Miscellaneous.

Railway employés with their families. There were in all 109 deaths during the year against 61 in 1888-89, while the number of births increased by 9. The number of out-patients treated at the local dispensary was 3,882 and that of in-patients 31. The corresponding figures for last year were 2,779 and 30 respectively. The most common diseases were malarious fever, skin affections, spleen and liver diseases.

89. The total amount advanced as Takávi to the Ágrias of Khárághoda and Udu was Rs. 10,150 which will be duly recovered from the amounts payable to them on account of the cost price of the salt taken over by Government. Out of the balance of Rs. 182 remaining to be recovered at the close of the year 1887-88, Rs. 20, which could not be recovered, were under the sanction of Government (Government Resolution No. 637, dated 22nd February 1890, Financial Department) written off the accounts.

SEA CUSTOMS.

SEA CUSTOMS.

Conventions with Cambay and Janjira.

90. There is nothing of particular interest to record under this head.

91. The Customs arrangements made under the conventions with Cambay and Janjira have worked very smoothly during the year.

Preparation of Custom-House documents in English.

92. The orders of Government regarding the preparation of Custom House documents in English, referred to in paragraph 92 of last year's report, could not be enforced in respect of all goods indiscriminately during the year under report, but arrangements have been made to give effect to them from the 1st April 1890.

Revision of the lists and limits of the continental ports.

93. The contemplated revision of the lists and boundaries of the continental ports under the Customs and Ports Acts is still under consideration.

94. A sum of Rs. 9,202-14-4 has been expended during the year under report in the construction of a wooden jetty at Whittle Bandar near Dholera with a view to afford better facilities for the landing and shipping of goods. A project for the connection of this port with the town of Ahmedabad by railway is still under consideration.

The new Custom-House at Dábhol.

95. The construction of a new Custom-House at Dábhol, sanctioned by Government Resolution No. 4449, dated 6th July 1888, was completed during the year under report and the establishment removed thereto on the 14th April 1890.

Revenue.

96. The following table gives the various items of which the revenue under 'Sea Customs' for 1888-89 and 1889-90 shown above in paragraph 15 is made up :—

	1889-90.	1888-89.	Increase.	Decrease.
Imperial Revenue.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Import Sea Customs	19 12 0	158 8 0	.....	138 12 0
Export Sea Customs	2,949 12 6	1,235 10 0	1,714 2 6	.....
Total, Imperial Sea Customs... ...	2,969 8 6	1,394 2 0	1,714 2 6	138 12 0
Provincial Revenue.				
Registry Fees under Act XIX of 1838.	5,752 2 0	6,714 6 0	.....	962 4 0
Warehouse Rent and Wharfage Fees.	544 2 6	693 7 6	.....	149 5 0
Fees for amendment and duplicate copies of documents...	675 9 5	586 2 6	89 6 11	.....
Sale-proceeds of derelict articles ...	228 3 5	186 11 8	41 7 9	.....
Confiscations and Penalties	2,723 1 4	2,862 10 3	.....	139 8 11
Miscellaneous	455 9 3	34 0 10	421 8 5	.....
Total Provincial Sea Customs ..	10,378 11 11	11,077 6 9	552 7 1	1,251 1 11
Grand Total ...	13,348 4 5	12,471 8 9	2,266 9 7	1,389 13 11
		Deduct Decrease ...	1,389 13 11	
		Net Increase ...	876 11 8	

97. There is a net increase of Rs. 876-11-8 in the total receipts as compared with last year. Of this increase Rs. 1,575-6-6 are Imperial and are due to larger exportations of rice from ports in the Thána and Surat districts. Imperial.

98. The following table gives the details of expenditure under "Customs" for the year as contrasted with those of the previous year:— Expenditure.

	1889-90.	1888-89.	Increase.	Decrease.
Imperial.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1 Refunds and Drawbacks	155 0 0	13 2 0	141 14 0	.....
Superior Supervising Establishment.				
2 Pay of officers	33,873 6 7	33,999 15 6	.....	126 8 11
3 Travelling allowance to officers	6,113 2 0	6,118 3 6	.....	5 1 6
4 Tentage allowance to officers...	1,140 14 1	1,122 0 6	18 14 5	.....
Subordinate Establishment.				
5 Pay of Subordinate Establishment	64,769 12 7	64,641 4 4	128 8 3	.....
6 Travelling allowances	5,530 13 2	5,356 5 3	174 7 11	.....
7 Petty supply allowances	2,033 0 0	2,027 6 0	5 10 0	.....
8 Service stamps and postage	3,606 6 6	3,284 2 0	322 4 6	.....
9 Telegraph charges	22 7 0	13 6 0	9 1 0	.....
10 Water-supply	151 12 5	142 8 0	9 4 5	.....
11 Office-rent...	1,018 11 1	961 4 0	57 7 1	.....
12 Purchase of boats	225 0 0	.....	225 0 0	.....
13 Boat stores and repairs...	2,480 7 7	3,535 6 2	.....	1,054 14 7
14 Dead stock articles	214 4 0	297 7 8	.....	83 3 8
15 Gádis and takiás	578 2 8	297 11 0	280 7 8	.....
16 Rewards	2,454 8 0	1,067 12 0	1,386 12 0	.....
17 Purchase of clothing for peons	.....	231 9 8	.....	231 9 8
18 Monsoon weather fences	459 5 7	451 5 5	8 0 2	.....
19 Petty construction and repairs	1,516 7 8	1,194 3 9	322 3 11	.....
20 Conveyance of records	418 11 9	505 10 6	.....	86 14 9
21 Miscellaneous	2 10 6	1 10 10	0 15 8	.....
22 Boat allowance	180 0 0	.....	180 0 0	.....
23 Charges in connection with Customs confiscations	36 15 8	.....	36 15 8	.....
Total ...	1,26,826 15 3	1,25,262 6 1	3,166 0 3	1,588 5 1
			Deduct Decrease ...	1,588 5 1
			Net Increase ...	1,577 11 2

99. There is a net increase of Rs. 1,577-11-2 in the total expenditure as compared with last year. The most important fluctuations in the different items are explained below:— Causes of Fluctuation.

The decrease under *item 13* is accounted for by the fact that the cost of stores supplied and charges incurred on account of repairs to certain Customs boats were paid from the allotment under 'Salt' owing to want of budget provision under Customs.

The increase under *item 16* is due to the grant of liberal rewards in a Customs case in which a cargo of rice which was transhipped from the exporting vessel into a vessel bound to Jámnagar with a view to its misappropriation was detected while the vessel was moored off Bassein. Magisterial proceedings were successfully instituted against the crew.

100. The net Imperial revenue for the year, after deducting refunds, amounted to Rs. 2,814-8-6 and the net Imperial expenditure, after making allowance for the receipts under both Imperial and Provincial heads, to Rs. 1,13,478-10-10 against Rs. 1,12,790-13-4 in 1888-89. Net Imperial Revenue and Expenditure.

101. The number and results of cases under the Sea Customs Act adjudicated in 1889-90 and in the four previous years are shown in the following table:— Offences against the Sea Customs Act.

	Number of Cases adjudicated.	Number of Cases dismissed.	Number of Cases in which Penalties were awarded.	Estimated value of property confiscated.	Amount of Penalties awarded.
Northern Division—				Rs. a. p.	Rs. a. p.
1885-86	44	2	42	947 4 4	1,941 7 10
1886-87	22	...	22	248 8 10	1,050 0 0
1887-88	33	1	32	1,137 4 9	1,977 4 0
1888-89	64	3	61	1,827 6 2	2 023 8 0
1889-90	74	3	71	.185 6 6	1,175 8 0

OFFENCES AGAINST THE SEA CUSTOMS ACT.

	Number of Cases adjudicated.	Number of Cases dismissed.	Number of Cases in which Penalties were awarded.	Estimated value of property confiscated.	Amount of Penalties awarded.
				Rs. a. p.	Rs. a. p.
Southern Division—					
1885-86	141	2	139	875 15 0	598 7 9
1886-87	166	3	163	3,488 9 6	787 0 1
1887-88	159	1	158	1,727 12 9	562 6 0
1888-89	192	5	187	9,324 2 5	2,163 12 0
1889-90	257	4	253	3,101 8 11	635 8 0
Total—					
1885-86	185	4	181	1,825 3 9	2,539 15 7
1886-87	188	3	185	3,737 2 4	1,847 0 1
1887-88	192	2	190	2,865 1 6	2,539 10 0
1888-89	256	8	248	11,151 8 7	4,187 4 0
1889-90	331	7	324	5,286 15 5	1,811 0 0

The number of cases dealt with this year exceeds the number disposed of last year by 75, showing that the establishment has exercised due vigilance. The estimated value of the property confiscated and the amount of penalties awarded show however a decrease to the extent of more than half in each case.

In the Northern Division. In the Northern Division there were 6 cases of landing goods at unauthorized places, chiefly in connection with suspected cargo robberies, in which penalties to the extent of Rs. 329 were imposed. The rest were petty cases of landing and shipping goods unmanifested and without permission, of landing goods short and in excess of the manifested quality, of non-production of documents within 24 hours of anchoring and on demand, and of sailing without port clearance in which the value of the goods confiscated and the penalties imposed amounted to Rs. 58 and Rs. 914 respectively.

In the Southern Division. In the Southern Division out of the 257 cases 64 were for sailing without port clearance, 50 for non-production of ship's documents within 24 hours after anchoring, 39 for landing goods without permission, 22 for giving false description of cargo, and the rest for landing and shipping unmanifested goods at unauthorized hours and landing goods short and in excess of the mainfested quantity, non-production of pass and of documents on demand, &c., &c.

Trade and Navigation.

102. The number of vessels which entered inwards, and cleared outwards, at the different continental ports of the Presidency is 106,757 and 103,875, respectively, as compared with 105,670 and 104,098 in 1888-89. The following table shows the declared value of the inward and outward trade for the six years ending 1888-89 and for the year under report. The figures do not include imports and exports of Government stores and treasure ;—

Years.	Imports.	Exports.
	Rs.	Rs.
1883-84	2,91,04,268	5,27,81,559
1884-85	2,65,20,528	4,63,06,343
1885-86	2,74,24,082	4,40,93,049
1886-87	2,48,93,056	4,30,34,138
1887-88	2,75,97,644	4,71,91,751
1888-89	2,59,37,426	4,59,27,896
Total ...	16,14,77,004	27,93,34,736
Average	2,69,12,834	4,98,33,684
1889-90	2,49,43,362	4,21,47,745
	Decrease. 19,69,472	Decrease. 76,85,939

The fluctuations of the sea-borne trade at the coast-ports are noticed in detail in the introduction to the annual volume of trade and navigation statistics issued by the Reporter General's Department.

LAND CUSTOMS.

103. Under the operation of the Customs conventions with Cambay and Janjira all the items of revenue and expenditure under this head have disappeared with the single exception of the item of Rs. 9,000 which represents the fixed "Chauth" annually paid by the Dharampor State in lieu of the share in the transit duties belonging to the British Department.

A'BKA'RI.

A'BKA'RI.

104. The transactions of the Department under this head during the year under report show a marked increase when compared with the previous year. This abnormal increase has been caused by the increased exports of liquor to the Thána and Kolába districts, the reasons for which will be explained further on.

	Gallons excised.	Duty realized or assessed.
		Rs.
1879-80	477,459	10,56,909
1880-81	502,859	11,54,289
1881-82	596,748	12,57,380
1882-83	723,832	13,98,438
1883-84	889,195	16,09,117
1884-85	892,810	19,65,960
1885-86	1,064,256	23,40,680
1886-87	982,447	21,97,644
1887-88	1,077,407	23,05,478
1888-89	863,786	20,59,908
1889-90	1,185,761	22,35,893

105. The removals during the year may be classified as under :—

From the Uran Distilleries.

Country Liquor.	Gals.	pts.		Rs.	a.	p.
For Bombay	446,789	0	Duty assessed and collected	13,88,290	14	11
„ Murúd in Janjira State .	3,740	1	Do. do. ...	3,896	2	0
„ Karáchi	39,201	4	Do. do. ...	1,21,563	6	0
„ Thána and Kolába ...	597,335	6	Duty assessed but not collected...	6,21,744	11	5
„ Sátára	2,000	0		6,000	0	0
Total ...	1,089,066	3	Total ...	21,41,495	2	4
Rectified Spirits.						
Spirits of Wine	979	4	Duty assessed and collected	7,652	3	5
Methylated Spirit	.....		Do. do. ...	.....		
Total ...	979	4	Total ...	7,652	3	5
Grand Total ...	1,090,045	7	Grand Total ...	21,49,147	5	9

From the Bhándúp Distilleries.

Country Liquor.	Gals.	pts.		Rs.	a.	p.
For Bombay	2,006	5	Duty assessed and collected	6,000	7	0
Thána	93,708	3	Do. but not collected	80,745	10	0
Total ...	95,715	0	Total ...	86,746	1	0
Grand Total ...	1,185,760	7	Grand Total ...	22,35,893	6	9

COUNTRY SPIRIT. Exports to Bombay from Uran.

106. The exports of country spirit from the Uran distilleries to Bombay consist of spirit ranging in strength from 25° U.P. to 10° U.P. and amounted during the year under report to 446,789 gallons of an average strength of 21·3° U.P. against 514,004 gallons of an average strength of 21·2°. There has thus been a sensible diminution in the quantity exported, *viz.*, 67,215 gallons. The amount of duty assessed and collected shows a corresponding decrease of Rs. 98,365-6-8. This decrease in the exports is attributable mainly to the rise in the price of spirits caused by the enhancement in the rate of duty from Rs. 2-12-0 to Rs. 3-0-0 with effect from the 21st May 1889.

The average incidence of duty was Rs. 3-1-8 per liquid gallon of the average strength of 21·3° U.P.

COUNTRY SPIRIT.

From Bhándup.

107. The exports to Bombay from Bhándúp along with those to the Thána District were nearly twice as much as in the previous year, as the licensee was able during the year to extend his business by supplying larger quantities of liquor to some of the farmers in the Thána District. With the change of farmers in that district the distiller has, however, lost the custom, the new farmers having made arrangements for obtaining their supplies of mowra spirit wholly from the Uran distilleries. The licensee has in consequence intimated his intention of closing the distillery on the 1st proximo.

Exports to Janjira.

108. The quantity of spirit removed to Murúd in Habsán territory materially decreased and amounted to 3,740 gallons 1 pint only, paying Rs. 3,896-2-0 as duty. The removals of mowra spirit depend to a great extent on the quantity of locally manufactured toddy spirit offered for sale and to the preference shown for one or the other spirit.

Exports to Karáchi.

109. The exports to Karáchi are very nearly the same as last year, showing a decrease of Rs. 2,578 in duty.

Exports to Thána and Kolába.

110. The removals to Thána and Kolába are compared below with those recorded last year :—

	Quantity.		Duty assessed.	
	1888-89.	1889-90.	1888-89.	1889-90.
	Gals. pts.	Gals. pts.	Rs. a. p.	Rs. a. p.
Thána	194,554 6	436,327 4	2,56,818 4 5	4,28,965 3 5
Kolába	107,187 0	161,008 2	1,72,016 2 0	1,92,779 8 0
Total ...	301,741 6	597,335 6	4,28,834 6 5	6,21,744 11 5

The increase in the case of Thána is proportionately higher than in Kolába. It is due in the case of both districts to the reduced retail prices at which the farmers have been able to sell spirits owing (1) to the lowering of the duty rates, and (2) to the abolition of the license fee system. As was observed in last year's report, the levy of license fee or percentage over and above the duty on every gallon of spirit tended to raise the price of liquor to a point beyond the means of the drinking classes generally and as a consequence led to illicit distillation. In order to check this, the still-head duty rates on spirit intended for consumption in the above-named districts were reduced below any rates which have been in force during the past 6 or 7 years. The still-head duty rates and the maximum prices charged from 1st August 1889 were as under :—

		Still-head duty rates per gallon.	Maximum selling prices per gallon.
		Rs. a. p.	Rs. a. p.
Spirit of strength ...	25° U.P. ...	1 8 0	3 0 0
	60° U.P. ...	0 12 0	1 8 0

Exports to Sátára.

111. A consignment of 2,000 gallons was allowed to be removed by the country spirit farmer of the Sátára District to replenish stocks which had run low for one cause or another.

Spirits of wine.

112. The removals of spirits of wine to Bombay show a decrease of 166 gallons and 3 pints in the quantity and of Rs. 1,185-4-2 in the amount of duty collected. Only one special license was issued for the manufacture of spirits of wine against two in the previous year. The demand for this kind of spirit depends chiefly on the importations from the Madras Presidency. The average strength and the incidence of the duty were 56·2° U.P. and Rs. 7-12-11 respectively against 54·2° U.P. and Rs. 7-11-4 in 1888-89. The rate of tariff duty was raised from Rs. 5 to Rs. 6 per gallon of London proof with a *pro rata* addition for increased strength.

Methylated Spirit.

113. No methylated spirit was removed during the year under review. It is not likely that the trade in this spirit will

revive as the Uran distillers are unable to compete in its manufacture with those at Madras, the cost of production at the latter place being much lower.

114. The following table shows the total amount collected by the Department this year as compared with the last :— Collections.

Items.	1888-89.	1889-90.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1. Still-head duty on country spirits manufactured at Uran and exported to Bombay	14,81,526 5 6	13,89,802 6 5	.....	91,723 15 1
2. Do. do. do. to Karáchi...	1,24,141 0 0	1,21,563 6 0	.....	2,577 10 0
3. Do. do. on do. exported to Murud	7,513 0 0	3,896 2 0	.....	3,616 14 0
4. Do. do. on rectified spirits	8,837 7 7	7,652 3 5	.....	1,185 4 2
5. Do. do. on methylated spirits ...	.....	.....	.....	.....
6. Do. do. on country spirit manufactured at Bhándup and exported to Bombay.	3,926 2 5	5,883 7 1	1,957 4 8	.....
7. Duty at Tariff rate on spirit manufactured at Uran and allowed to be exported to Bándra as a special case	.....	.....	.....	.....
8. Establishment cess paid by the distillers at the rate of 6 pies per gallon of spirits removed to Bombay, Thána and Kolába ...	25,675 11 11	33,997 9 1	8,321 13 2	.....
9. Do. do. recovered in excess ...	.....	.....	.....	.....
10. Cost of the Bhándup Distillery Establishment recovered from the Proprietor ...	1,624 15 6	1,824 0 0	199 0 6	.....
11. Pension contribution on account of do. ..	164 2 6	451 4 6	287 2 0	.....
12. Miscellaneous	151 12 0	162 11 3	10 15 3	.....
Total ...	16,53,560 9 5	15,65,233 1 9	10,776 3 7	99,103 11 3
			Deduct Increase ...	10,776 3 7
			Net Decrease ...	88,327 7 8

There is a net decrease of Rs. 88,327-7-8 as compared with last year. The fluctuation in the items of still-head duty has already been discussed above. The increase of Rs. 8,321-13-2 in the establishment cess is due to the increase in export of spirit to the Thána and Kolába districts. The increase in *item 10* is due to the Bhándup distillery having been worked during the whole of the year, it being closed for a short period in the year previous. The increase in *item 11* is due to the recovery of pension contribution at higher rates during the whole of the year under the new rules promulgated by the Government of India in their Resolution No. 109, dated 7th January 1889, embodied in Bombay Government Resolution in the Financial Department, No. 745 of the 21st February following.

115. The expenditure incurred by this Department in connection with the management of the Uran and Bhándup distilleries during 1889-90 as compared with 1888-89 is shown below :— Expenditure.

Items.	1888-89.	1889-90.	Increase.	Decrease.
Uran.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1. Pay of establishment ...	12,654 7 10	16,242 6 4	3,587 14 6	.....
2. Travelling allowance to establishment	76 10 0	52 8 0	.....	24 2 0
3. Petty supply allowance ...	120 0 0	120 0 0	.....	.....
4. Service stamps and postage.	55 0 0	89 3 0	34 3 0	.....
5. Dead-stock articles... ...	192 12 0	67 8 0	.....	125 4 0
6. Refund of establishment cess...	12,828 7 9	4,590 13 0	.....	8,237 10 9
7. Telegram charges	.....	2 14 0	2 14 0	.....
8. Boat stores and repairs ...	26 12 9	.....	.....	26 12 9
9. Clothing for peons	53 10 0	318 0 0	264 6 0	.....
10. Municipal tax	.....	20 0 0	20 0 0	.....
Total ...	26,007 12 4	21,503 4 4	3,909 5 6	8,413 13 6
Bhándup.				
1. Pay of establishment ...	1,548 15 10	1,818 1 8	269 1 10	.....
2. Travelling allowance to establishment	6 12 3	3 11 6	.....	3 0 9
3. Service stamps and bearing postage	10 0 0	10 0 0	.....	.....
4. Clothing for peons	96 9 0	.....	.....	96 9 0
Total ...	1,662 5 1	1,831 13 2	269 1 10	99 9 9
Grand Total ...	27,670 1 5	23,335 1 6	4,178 7 4	8,513 7 3
			Deduct Increase ...	4,178 7 4
			Net Decrease ...	4,334 15 11

COUNTRY SPIRIT.

Expenditure.

116. The increase in the item "Pay of Establishment" is due in the case of Uran to the payment of leave allowances to the Supervisor who was absent on leave for about 8 months in the year and to the whole of the Assistant Supervisor's pay being debited to 'Excise' instead of to 'Customs' as was the case during the greater part of the previous year. In the case of Bhándup the increase is due to the distillery having been worked during the whole year, while it was closed for nearly two months in 1888-89. The decrease in *item* 6 "Refund of Establishment Cess" is due to decreased receipts during 1888-89 on account of Establishment Cess. The increase in the charges for clothing the peons of the Uran distillery amounts to Rs. 264-6-0. The expenditure on account of dead-stock articles was more last year owing to the purchase of a 5-gallon measure for use at the distillery.

ALLOWANCES AND ASSIGNMENTS.

ALLOWANCES AND ASSIGNMENTS.

117. The expenditure incurred on account of service haks during the year amounted to Rs. 13,022-3-0 against Rs. 14,012-9-4 in the year 1888-89. The decrease is due to certain hak allowance in the Uran Range having remained undisbursed before the close of the year.

LOCAL FUNDS.

LOCAL FUNDS.

Port Funds rates.

118. The rates of port dues in both the Northern and Southern Groups remained unaltered during the year.

Number of ports.

119. Two new ports have been added to the list of ports in the Southern Group, viz., those at Belikeri and Manki in the district of Kánara. As the limits of the port of Belikeri comprised portions of two Customs tálukas it has for the purpose of supervision been included in the limits of the Kárwár Táluka. A force consisting of 1 jamedár and 4 peons have been ordered to be stationed at Kodar to guard against the smuggling reported to be prevalent at that place and to enforce obedience to the law relating to the payment of port-dues on the part of masters of Arab vessels who occasionally anchor there to avail themselves of the excellent shelter it affords against the north-west winds and try to evade payment.

Invested balances.

120. The surplus balances invested in Government paper on account of the Northern and Southern Group Port Funds have remained unaltered, being Rs. 24,000 and Rs. 65,000 respectively.

BUOYS, BEACONS AND LIGHT-HOUSES.

121. The buoys, beacons and light-houses were efficiently maintained during the year. Under the orders of the Government of India a scheme was drawn up by the Meteorological Reporter for storm-warnings and introduced at the ports of Ratnágiri, Vengurla, Kárwár, Kumta and Honávar from 1st October 1889. The objects of the system are twofold:—

1st.—To warn the shipping at the ports on the West Coast of India of the probable existence of cyclonic storms in the Arabian Sea, which they are likely to encounter if they leave the port for the Red Sea.

2nd.—To warn the Port authorities and shipping of the probable or certain approach of a cyclonic storm to the port in question in order that the necessary precaution may be taken.

Deojagan light.

122. The new masonry tower for the reception of the Fifth Order Dioptric Light at Deojagan, in the Broach District, referred to in last year's report as having been received from England was completed during the year under report at a total cost Rs. 2,606-10-5. Of this expenditure Rs. 1,211-14-1 were spent during last year while the rest have been expended during the year under report. The new light was first exhibited on the 16th December 1889 and is visible in clear weather at a distance of 12 miles. The new tower is 40½ feet from ground-level and the arc of illumination 248° be-

tween N. and S.E. by E. A lightning-conductor has been attached to the new light.

Perim light.

123. The base of the masonry tower at the Perim light at Gogo which was found to have been cracked in several places was thoroughly repaired by the Public Works Department at a cost of Rs. 3,798-10-4. The new kerosine burners for use at this and the Tápti lights received from Messrs. Chance Brothers could not be utilized during the year as some alterations were found necessary to the centre clamp of the apparatus before they could be fitted.

Vengurla Rock light-house.

124. The new light-house at the Vengurla Rocks referred to in paragraph 13 of last year's report has been completed during the year under report and the light was first exhibited on the 1st March 1890. Several improvements in connection with the illuminating apparatus and the light-house itself have been suggested by Mr. Douglass, who was deputed to inspect the light-houses of India under the orders of the Government of India. These suggestions are now under consideration by Government in the Revenue Department.

Additional lights, buoys and beacons along the South Coast.

125. The work of the Committee alluded to in paragraph 131 of the last year's report has not, I regret to say, been yet completed. Messrs. Shepherd & Co., as requested, have laid definite proposals before the Committee for providing additional lights, beacons and buoys. These proposals were referred to and reported on by Mr. McCann in January last, and it was intended that the Committee should assemble and submit its recommendations in February. At the instance, however, of the Port Officer of Bombay, Mr. McCann's report was returned to him for further information and explanation. Mr. McCann fell seriously ill unfortunately about the end of February and was compelled to take three months' privilege leave. His report has now very recently been received and will be considered by the Committee at an early date.

Inspection of light-houses by Mr. Douglass.

126. Mr. Douglass, the officer deputed to inspect the light-houses, arrived in Bombay on the 14th October and visited the light-houses in the Northern and Southern Divisions in this Presidency during the months of October and November last. As yet, however, nothing is known of his report on the condition of the lights, which he intended to submit after his return to England.

Use of heavy mineral oil for lights.

127. At most of the light-houses in the Presidency kerosine oil of flashing point 150° is now used. Proposals have, however, latterly been made by the Government of India for effecting economy and improving the lights by the use of heavy mineral oil flashing at 250°, and the suitability of this oil for lights in this Presidency has formed the subject of separate enquiry.

Port lights on Kánara Coast.

128. Mast-head lights have been obtained for the ports of Tadri, Honávar and Bhatkal, but they were not set up during the year under report. No change has been made in the additional light-house establishment sanctioned by Government Resolution in the Revenue Department, No. 5700 of 23rd August 1888.

Additional establishment entertained at the Cost of Port Fund.

129. The establishment entertained at the cost of Port Funds at the Gogha and Nágothna bandars and on the Tapti River Buoy Boat, which was not revised along with the light-house establishment, was under sanction conveyed in Government Resolution No. 7092, dated 20th September 1889, revised during the year, with the result that the payment of grain compensation was disallowed and the pay of the establishment proportionately increased.

A new pier at Dábhol.

130. The construction of a pier at Dábhol at the cost of the Ports Funds which was sanctioned in Government Resolution No. 6207, dated 13th September 1888, was completed during the year at an aggregate cost of Rs. 8,016.

Collections.

131. The following table shows the revenue collected during the year in contrast with the collections of the previous year:—

Items.	1888-89.	1889-90.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Northern Ports Fund—				
Ports-dues	26,334 0 9	26,428 5 6	94 4 9	.....
Proceeds of goods washed ashore...	88 8 0	484 8 8	396 0 8	.....
Proceeds of useless articles ...	237 7 0	9 1 6	.....	228 5 6
Advances refunded by the Public Works Department and the Local Board. ...	373 15 2	99 12 1	.....	274 3 1
Miscellaneous	4 9 0	798 0 0	793 7 0	.....
Interest on Government Promissory Notes	957 9 8	957 9 8	.....	.....
Total, Northern Division ...	27,996 1 7	28,917 8 8	1,283 12 5	502 8 7
Southern Ports Fund—				
Port-dues	41,256 10 6	41,018 7 0	.....	238 3 6
Proceeds of goods washed ashore...	1,964 11 4	909 10 3	.....	1,055 1 1
Proceeds of useless articles ...	38 9 9	18 0 1	.....	20 9 8
Advances refunded by the Public Works Department...	1,133 0 1	203 8 6	.....	929 7 7
Miscellaneous	358 11 8	247 6 4	.....	111 5 4
Interest on Government Promissory Notes	2,593 8 0	2,593 8 0	.....	.....
Total, Southern Division ...	47,345 3 4	44,990 8 2	.....	2,354 11 2
Grand Total ...	75,341 4 11	73,767 13 7	1,283 12 5	2,857 3 9
			Deduct Increase ...	1,283 12 5
			Net Decrease ...	1,563 7 4

The above statement shows a decline in the receipts this year as compared with the last, attributable principally to the proceeds of goods washed ashore in the Southern Division being less during the year than in the last, and to the refund payments made by the Public Works Department of sums advanced to it for carrying out of certain works being much less than those in the year 1888-89. The other fluctuations do not call for explanation.

Expenditure.

132. The various items of expenditure incurred by this department to the debit of Port Funds during the year are contrasted below with the corresponding items in 1888-89:—

Items.	1888-89.	1889-90.	Increase.	Decrease.
Northern Ports Fund.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Collection and Management—				
Establishment	309 7 9	334 0 0	24 8 3	.....
Contingencies	87 0 0	124 0 0	37 0 0	.....
Contribution to Coast-guard Establishment	5,000 0 0	5,000 0 0	.....	.....
Vessels, Boats, and Buoys—				
Establishment	450 0 0	514 0 0	64 0 0	.....
Contingencies	133 12 4	28 7 10	.....	105 4 6
Purchase and Maintenance of Buoys	1 6 0	150 10 0	149 4 0	.....
Beacons and Light-houses—				
Establishment	3,735 13 8	3,749 3 4	13 5 8	.....
Contingencies	3,810 15 6	1,828 2 8	.....	1,982 12 10
Carriage of Waifs and Salvage ...	38 2 5	53 3 2	15 0 9	.....
Miscellaneous	8 12 0	4 4 9	.....	4 7 3
Refunds	4 5 9	.....	.....	4 5 9
Construction and Repairs—				
By Public Works Agency ...	15,472 8 0	20,222 8 0	4,750 0 0	.....
By Civil Agency	324 10 10	195 6 6	.....	129 4 4
Pensions and Gratuities	131 14 6	134 13 0	2 14 6	.....
Total, Nothern Port Fund ...	29,508 12 9	32,338 11 3	5,056 1 2	2,226 2 8

EXPENDITURE.

Items.	1888-89.	1889-90.	Increase.	Decrease.
Southern Ports Fund.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Collection and Management—				
Pay of Port Officer	2,400 0 0	2,397 0 0	.....	3 0 0
Do. of Establishment	1,296 13 2	968 8 0	.....	328 5 2
Contingencies	405 9 7	306 9 6	.....	99 0 1
Contribution to Coast-Guard Establishment	5,000 0 0	5,000 0 0	.....	.....
Vessel, Boats, and Buoys—				
Establishment	2,688 9 11	2,270 5 1	.....	418 4 10
Contingencies	6,021 4 9	2,726 14 11	.....	3,294 5 10
Purchase of Boat	.....	.....	.....	.....
Beacons and Light-houses—				
Establishment	9,873 13 5	10,916 11 5	1,042 14 0	.....
Contingencies	6,080 8 6	7,115 10 0	1,035 2 6	.....
Refunds	225 3 0	129 15 0	.....	95 4 0
Removal of Waifs and Salvage ...	813 4 3	968 10 10	155 6 7	.....
Miscellaneous	10 10 11	2 12 0	.....	7 14 11
Construction and Repairs—				
By Public Works Agency ...	13,733 13 9	4,899 0 0	.....	8,834 13 9
By Civil Agency	693 5 0	149 5 9	.....	543 15 3
Pensions and Gratuities	.....	409 10 6	409 10 6	.....
Total, Southern Port Fund ...	49,243 0 3	38,261 1 0	2,643 1 7	13,624 15 10
Total, Northern and Southern ...	78,751 13 0	70,599 12 3	7,699 2 9	15,851 2 6
			Deduct Increase ...	7,699 2 9
			Net Decrease ...	8,151 15 9

In the Northern Division.

133. There is a net decrease of Rs. 8,151-15-9 in the total expenditure of the two funds as compared with last year. The causes of the increase or decrease in the several items are explained below :—

The increase of Rs. 64 and the decrease of Rs. 105 respectively under the heads 'Establishment, and 'Contingencies' for Vessels, Boats and Buoys in the Northern Division is due to the revision of the Tapti River Buoy Boat establishment and the consequent abolition of the grain compensation allowed to it.

The decrease of Rs. 1,982-12-10 in contingencies under Beacons and Light-houses is due to no new light having been purchased in this year.

Rs. 10,109 were expended on the construction of a wooden jetty at the Whittle Bandar by the Public Works Department which has increased the expenditure under Construction and Repairs.

In the Southern Division.

134. In the Southern Division, the decrease of Rs. 328-5-2 and Rs. 418-4-10 in the pay of establishments under 'Collection and Management' and 'Vessels, Boats and Buoys' is the result of the saving effected by the reduction spread over the whole year in the Port establishment at Kárwár. The decrease in 'Vessels, Boats and Buoys' contingencies is due to no heavy repairs being executed during the year, repairs costing more than Rs. 3,000 having been made to the Kárwár Pilot boat last year. The increase in the item Beacons and Light-houses establishment is caused partly by the strengthening of the Light-house establishment and partly by the contribution towards the Alibág Life-boat Fund this year. The increase of Rs. 1,035-2-6 is due to larger supplies of oil and stores to light-keepers. The heavy outlay last year by the Public Works Department was principally due to the construction of a pier at Dábhol, while no such work involving heavy expenditure was carried out this year. Similarly there were very few works done by Civil agency this year, while the construction of, and repairs to, the Bhiwndi Road as also repairs to the Mahul pier were executed at a cost of over Rs. 500 last year. The item Pensions and Gratuities shows an outlay of Rs. 409-10-6 this year owing to the payment of gratuities to a lascar and clerk, and to a monthly

pension of Rs. 20 to another clerk, in the Port Office at Kárwár who were thrown out of employ in the recent revision.

Uninvested balances.

135. The approximate uninvested balances on 31st March 1890, exclusive of any expenditure adjusted by the Accountant General, are shown below :—

	Northern Ports Fund.	Southern Ports Fund.
	Rs. a. p.	Rs. a. p.
Balance on 1st April 1889 ...	22,512 5 7	42,302 9 3
Receipts in 1889-90	28,811 1 5	44,990 8 2
Total ...	51,323 7 0	87,293 1 5
Less Expenditure incurred in 1889-90	32,338 11 3	38,261 1 0
Approximate balance on 31st March 1890	18,984 11 9	49,032 0 5

136. The following are the particulars of the other Excluded Local Funds in charge of this Department. The figures, together with those of Port Funds, make up the totals shown under the heading "Port Dues, &c., Local Funds," in the table subjoined to paragraph 18 :—

Sundrái Bandar Fund.

Items.	1888-89.	1889-90.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Receipts from Bhávnagar State.	140 0 0	.....	.....	140 0 0
Cost of Establishment	174 10 10	.....	.....	174 10 10

Tankária Dharam Talávi Fund.

Items.	1888-89.	1889-90.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Revenue	47 8 0	42 12 0	.....	4 12 0
Expenditure ...	60 0 0	60 0 0	.....	...

Cambay and Jambusar Ferry Fund.

Items.	1888-89.	1889-90.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. p. p.
Receipts	46 14 6	33 12 0	.....	13 2 6
Expenditure ...	.....	.....	.....	...

Horse Fund.

Items.	1888-89.	1889-90.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Revenue	6,042 7 7	2,478 7 3	.....	3,564 0 4
Expenditure ...	1,323 1 4	1,614 11 1	291 9 9	...

As directed in Government Resolution No. 2297, dated 23rd July 1888, the administration of the Sundrái Bandar Fund has been transferred to Salt 'Imperial' and the transactions on account of this fund will now disappear altogether from future reports.

The amounts shown under 'Horse Fund' this year do not include sums advanced from, or recovered in repayment of, the sum of Rs. 15,000 placed by Government at the disposal of the fund, an account of which has been separately kept under the orders of the Commissioner.

NATIVE PASSENGER SHIPS ACT.

NATIVE PASSENGER SHIPS ACT.

137. There were only two cases under the Act and both these occurred in the Thána District—two country-crafts arrived at Trombay from Bombay with more than 30 passengers on board, each in contravention of Section 9 of Act X of 1887. Criminal proceedings were instituted and the offenders were punished with fines of Rs. 15 and 25.

133. Messrs. Shepherd & Co. have this year also, as in the last, continued to enjoy a monopoly of the passenger traffic by coasting steamers throughout the season. The bi-weekly line to Mangalore was opened early in the season and continued to run without interruption.

CONTRABAND OPIUM.

CONTRABAND OPIUM.

139. There were 27 seizures by the Northern Frontier Preventive force of contraband opium amounting to 1 maund 7 sers and 50 tolás against 26 seizures amounting to 5 maunds 11 sers and 14 tolás of opium in 1888-89. 37 persons were prosecuted in connection with the seizures this year and convictions were obtained against 32, the corresponding figures for the last year being 31 and 27. The estimated value of the confiscation came to Rs. 1,906-7-4 against Rs. 3,024-6-7 in 1888-89. None of the cases are of sufficient importance to require special mention. The trial by the Limbdi Darbár of the persons connected with the important seizure of opium effected in Limbdi limits and referred to in last year's report has not yet been finished, owing to delays for which this department is not responsible. With the sanction of Government a Vakil has been engaged to conduct the prosecution, and it is expected that the case will be decided in the course of the next month.

140. The work on the Northern Frontier has been fairly satisfactory. Some very important seizures of contraband Barágra salt have been made, shewing that the arrangements in the States bordering on the Runn, especially in Dhrángadhra, are not all that can be desired. On this subject a separate report has already been submitted. Proposals for increasing the strength of foot force and reducing that of the mounted force entertained on the Northern Frontier Preventive line with a view

to increased efficiency have been submitted by my Assistant in charge of the Range, and have been forwarded to you with a strong recommendation for their early adoption.

CONCLUDING REMARKS.

CONCLUDING REMARKS.

141. The general map prefixed to the appendices is a reproduction of that inserted in previous reports.

Conduct of Establishment.

142. One European Inspector on the Northern Frontier was dismissed from Government service during the year for misconduct, while another was permitted after an inquiry into his conduct to resign the service. In both cases the failure was due chiefly to pecuniary embarrassments, and in obedience to the instructions of Government proposals have lately been submitted for improving the status and prospects of Inspectors of this class. In the same establishment it was found necessary to dismiss 1 kárkún and 7 sepoys, to degrade 13 and fine 234 for various departmental offences.

143. At Khárághoda 2 peons were dismissed, one for committing theft and another for absenting himself without leave. Two sepoys resigned of their own accord while the names of three were struck off the rolls for being absent without leave. One Havildár, one sepoy and one weighman were reduced and 37 peons were fined for departmental offences. In the Surat Range, one kárkún was dismissed for extorting money from tindals and fishermen of Matwar and one peon was similarly punished for drunkenness. In the Southern Division, 7 peons have been dismissed—3 for absenting themselves without leave, 2 for theft and assault, one for preferring a false charge against his superior officer, and one for disobedience of orders. The conduct of the subordinate establishment, with the exceptions above-noted, has been satisfactory.

144. Mr. Cotgrave has been in charge of the Deputy Collector's office for a short time only during the year. The Assistant Collectors have all performed their duties satisfactorily and in particular I may mention Messrs. Pogson, Kávasji and Bulkley as having shown special zeal and interest in their work.

145. Among the subordinate officers of the Department Messrs. Boyd and Hutchinson as Inspectors on the Northern Frontier have been conspicuous for their activity and efficiency, as also have been Messrs. Dart and Kharsetji Sorabji as Coast Guard Inspectors at Surat. In the Southern Division the work of Mr. Wadham as Coast Guard Inspector and of Mr. Sale as Preventive Officer also deserve especial mention.

I have the honour to be,
Sir,
Your most obedient Servant,
G. W. VIDAL,
Collector of Salt Revenue.

COMMISSIONER'S REVIEW.

No. 5893 of 1890.

Poona, 14th October 1890.

Submitted to Government.

2. In paragraph 16 the Collector remarks:—"The increase in 'Salt' amounts to Rs. 20¼ lakhs and is the result of increased *removals* of salt during the year under review." This statement is not

quite accurate. It will be seen from the comparative statement given in paragraph 26 that the total removals were—

83,08,119 in 1888-89
82,75,185 in 1889-90

i. e., 32,934 maunds *less* during the year under review, or taking the *full duty* removals only—

75,52,668 maunds in 1889-90
75,32,495 „ 1888-89

or only an excess of 20,173 maunds during the year under review, which would account for an increase of Rs. 50,432 in the duty collections. It will be seen from the following figures of *full duty* paid removals—

1885-86	...	...	86,42,015
1886-87	...	...	79,40,454
1887-88	...	...	76,91,289
1888-89	...	...	75,32,495
1889-90	...	...	75,52,668

that, except the trifling increase of 20,000 maunds during the year under review as compared with 1888-89, there has been a perceptible falling off in the removals during the past few years. The years 1885-86 and 1886-87 cannot, however, be taken as standpoints for comparison. They were exceptional years during which the demand for Barágra salt was abnormal owing to failure of the Sambar crops. In the previous years the removals were :—

1884-85	...	...	67,25,399 maunds.
1883-84	...	...	65,51,292 „
1882-83	...	...	64,17,250 „
1881-82	...	...	58,16,981 „

The true explanation of the increase of 20¼ lakhs rupees in the duty figures is that given in sub-paragraph 2 of paragraph 75 of the *present* report, which explains paragraph 17 of last year's report. The increase is the result of the *enhanced* rate of salt duty which was brought into force with effect from the 19th January 1888, and, owing to the system of duty for one year being paid during the next year, represents the payment of duty on a large portion of the *removals of 1888-89*. If the rate of duty should not be changed during the current year, next year's report will not show anything like this large increase. If there should be any excess during the current year, it will represent the duty on *actual excess* removals.

3. *Paragraphs 20 and 23.—Cost price of Salt at the Works.*—Average prices at the northern and middle Konkan, Shiroda, Sánikatta and Goa works during 1889-90 were 2 annas 7 pies, 7 annas 6 pies, 5 annas 2 pies, and 7 annas 8 pies, respectively, as compared with 3 annas 6 pies, 8 annas 4 pies, 9 annas 6 pies, and 11 annas 6 pies, in 1888-89. The marked decline in the prices is chiefly the result of over-production. It will be seen from the table subjoined to paragraph 26 that the balance in hand on the 31st March last at these works was ... { 30,00,453 / 2,24,927

Maunds ... 32,25,380

as compared with ... { 13,59,138 / 1,06,422

Maunds ... 14,65,560

on the 31st March 1889. The quantity manufactured and brought to account during 1889-90 was—

	81,93,175	
	5,58,575	
Maunds		87,51,750

As 5 new works and 8 extensions have been sanctioned during 1889-90 in the Uran, Trombay, Bassein, Ghodbandar and Mátunga tálukas (*vide* paragraph 21 of the report), and as it is probable that some, if not all, of these works will be in working order during the current year, the quantity of salt that is likely to be manufactured this year will be equal to, if not in excess of, that manufactured during 1889-90. This must be considered very satisfactory as large stores of salt in hand and ready for sale must result in decrease in price and consequently in *increase* in consumption of salt, with benefit to the people at large as well as to the public revenues.

4. *Paragraph 28.—Loss and Wastage.*—The decrease in wastage of Barágra salt is very satisfactory, though it may be merely nominal, as being the result of greater accuracy in weighing salt on the weigh-bridge which was repaired last year and placed in a loop siding where it cannot be affected by the constant passing of the train.

5. *Paragraph 33.*—In spite of the competition with Panchbhadra salt, the total sales of Barágra salt show an increase of 1,10,300 maunds as compared with the sales in 1888-89 which must be considered very satisfactory.

6. *Paragraph 47.*—In the sales of sea salt, on the other hand, there has been a large decrease of 2,33,666 maunds on exports to Calcutta, of 32,614 maunds to the Central Provinces, of 40,453 maunds to Foreign Malabár, and of 10,974 maunds in issues for consumption in Portuguese India, counterbalanced by an increase of 1,49,975 maunds in the demand for local consumption, and of 28,951 maunds in exports to British Malabár, resulting in a net decrease of 1,43,245 maunds. It will be seen that the decrease of 1,10,749 maunds in the issues, for local consumption, noticed in paragraph 64 of last year's report, has been more than made up during the year under review and that the real decline is in the exports to Calcutta, the large decrease during the year being in no way recouped by the trifling excess of 19,000 maunds in the year 1888-89. The reasons for the decline are given by Mr. Vidal in paragraph 59 of the report.

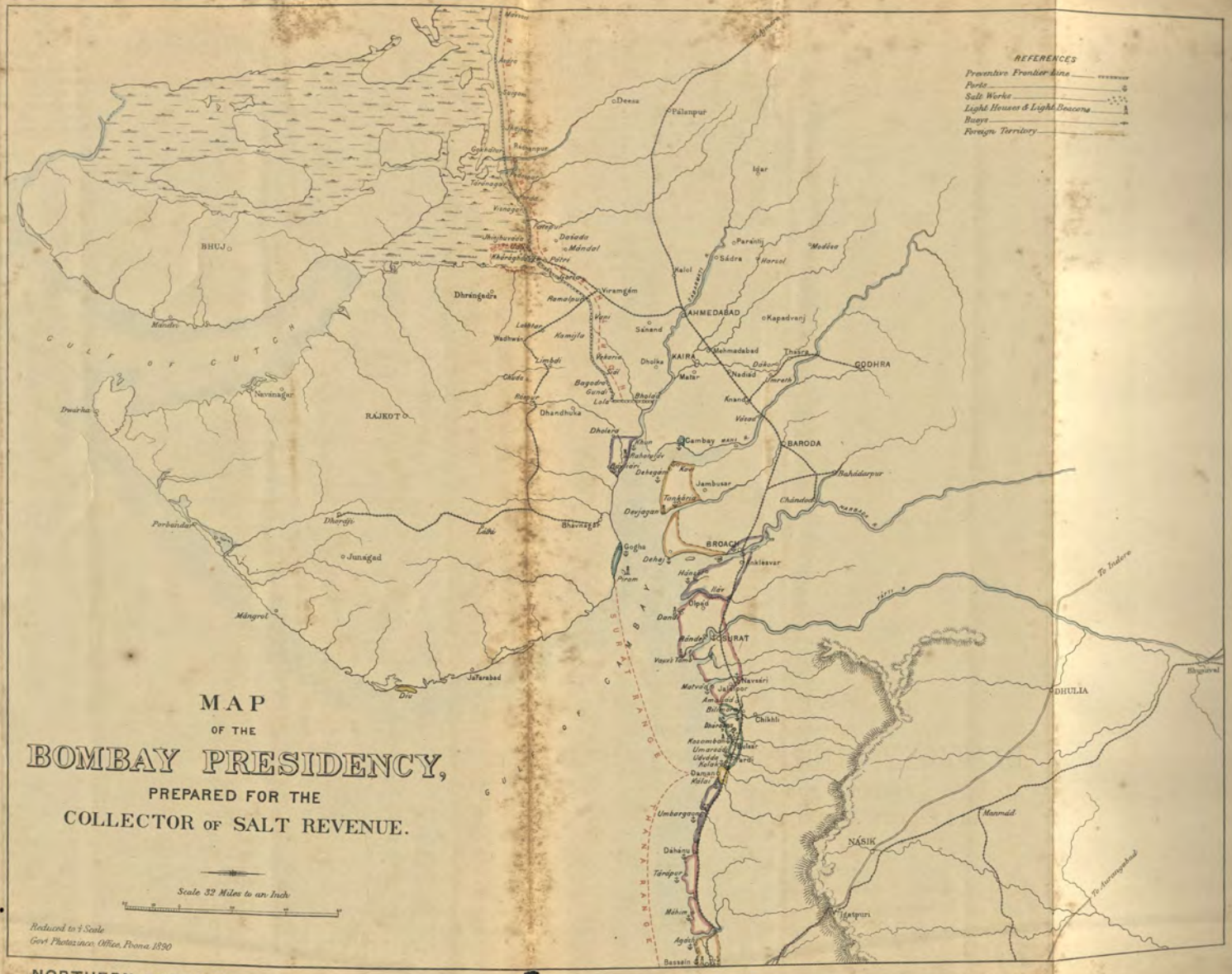
7. *Paragraph 67.*—The average consumption of salt per head is 11·59 lbs. and may be said to be steady, as the average given for 1888-89 was abnormal owing to the *apparent* decrease of 1,10,749 maunds in the issues of 1888-89. This decrease was more or less fictitious as the market in 1888-89 was flooded with large stocks of salt issued in 1887 (*vide* paragraphs 38 and 50 of last year's report).

8. *Paragraph 82.*—With reference to this subject the undersigned would beg a reference to his No. $\frac{2701}{29 \text{ Confl.}}$ of 4th June last, in which he reported that a strong but temperate remonstrance had been addressed to the Portuguese Government on the subject of the great delay that had occurred in the disposal of cases of the nature referred to. It was stated at the same time that but little good result was anticipated from the remonstrance and this anticipation has turned out but too correct. The reply of the Portuguese Government was received on 21st July and was a long justification of its own procedure combined with an attempt to throw the blame of the whole delay on the British Advocate, who has been

engaged to conduct all such matters in Portuguese Courts. Further enquiry has taken place which has left no doubt that the delay is in a great measure due to the procedure of Portuguese Courts, which seems to be very unbusinesslike and opposed to anything in the shape of despatch. Seeing that the period of the Treaty had so nearly expired, and that no decision had been arrived at as to whether it is to be continued, the undersigned judged it inexpedient to move further in the matter as it would only have entailed further friction with no profitable result. In case the Treaty should be renewed, the question will be taken up with a view to matters being improved, if possible ; but it is feared that the inherent defects of Portuguese criminal procedure according to British notions will prevent any great improvement being ever effected.

9. On the whole, the administration of the department under Mr. Vidal has been thoroughly satisfactory.

J. K. SPENCE,
Acting Commissioner of Customs,
Salt, Opium and A'bkári.



MAP
OF THE
BOMBAY PRESIDENCY,
PREPARED FOR THE
COLLECTOR OF SALT REVENUE.

Scale 32 Miles to an Inch

Reduced to ¼ Scale
Govt Photozinco. Office, Poona. 1890

NORTHERN PORTION.

SOUTHERN PORTION.

MAP

OF THE

BOMBAY PRESIDENCY,

PREPARED FOR THE

COLLECTOR OF SALT REVENUE.

Scale 32 Miles to an Inch.

REFERENCES

Preventive Frontier Line

Ports

Salt Works

Light Houses & Light Beacons

Buoys

Foreign Territory

Reduced to ½ Scale.
Govt Photozinco Office, Poona, 1890

STATEMENT No I., showing the sanctioned Strength of Establishment of the Salt Department according to Grades, for the year 1889-90.

	Rs. 1,800.	Rs. 1,000.	Rs. 800.	Rs. 600.	Rs. 500.	Rs. 450.	Rs. 400.	Rs. 350.	Rs. 300.	Rs. 275.	Rs. 250.	Rs. 200.	Rs. 175.	Rs. 150.	Rs. 125.	Rs. 100.	Rs. 76 to Rs. 99.	Rs. 51 to Rs. 75	Rs. 26 to Rs. 50.	Rs. 11 to Rs. 25.	Rs. 10 and below.	Total.	Remarks.
Collector	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	
Deputy Collector	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	
Assistant Collectors ...	...	...	3	2	1	2	...	2	1	...	...	...	...	...	...	...	...	...	...	...	...	11	
Coast Guard Inspectors ...	...	...	...	...	...	...	...	...	...	...	1	2	1	1	1	2	...	6	...	...	...	14	
Supervisor and Assistant Supervisor, Uran Distilleries	...	...	...	...	...	1	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	2	
Superintendents of Salt Depôts	...	...	...	...	...	...	...	...	1	...	...	1	...	1	1	2	...	...	...	...	...	6	
Sar-kárkúns and Special Officer	...	...	...	...	...	...	...	...	...	...	2	3	1	4	3	3	3	10	4	...	...	33	
Darogas and Preventive Officers	...	...	...	...	...	...	...	..	...	...	...	...	2	2	3	7	1	2	...	...	...	17	
Inspectors	...	...	...	...	...	...	2	...	2	...	...	2	...	3	1	4	...	4	3	1	...	22	
English writers	...	...	...	...	...	...	..	...	...	...	...	...	...	1	...	3	1	1	39	35	...	80	
Kárkúns	...	...	...	...	...	...	..	...	...	...	...	...	...	...	...	1	...	3	211	428	...	643	
Risaldárs	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	2	...	...	3	Total for 1888-89 ... 5,602
Mounted Force	...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	..	...	...	110	...	...	110	Plus—Net increase —*vide* remarks made Below ... 76
Petty Officers	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	353	13	366	
Sepoys	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3,913	3,913	
Khalásis, watermen and menials	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4	86	366	456	
Total ...	1	1	3	2	1	3	2	2	4	1	3	8	4	12	9	23	5	26	373	903	4,292	5,678	Total for 1889-90... 5,678

Explanation of increase as compared with the past year :—

2 Establishment sanctioned in Bassein Táluka, *vide* Government Resolution No. 2808, dated 13th April 1889, *i. e.* 2 Cartmen at Rs. 30 each (9 monthly).

42 Do. do. *Vide* Government Resolution, Revenue Department, No. 2629, dated 16th April 1890, *i. e.*, 1 Sazedár at Rs. 40, 1 Kárkun at Rs. 15, 2 Weigh-clerks at Rs. 15 each, 4 Weigh-clerks at Rs. 15 each (9 monthly), 1 Weighman at Rs. 8, 1 weighman at Rs. 8 (9 monthly), 1 Haváldár at Rs. 15, 1 Náik at Rs. 12, 4 Peons at Rs. 10 each, 7 Peons at Rs 9 each, 10 Peons at Rs. 8 each, 1 Peon at Rs. 8 (9 monthly), 8 Peons at Rs. 8 each (4 monthly).

1 Establishment of a Kárkún at Rs. 15 on behalf of Shilotris, sanctioned in Government Resolution, Revenue Department, No. 8064, dated 23rd October 1889.

31 Additional Shilotri establishment, entertained in 1888-89 sanctioned in Government Resolution, Revenue Department, No. 8520, dated 8th November 1889, of guarding and patrolling peons below Rs. 10 at Ghodandar (2), at Trombay (14) Panvel (3), Uran (4), Karanja (8).

76

G. W. VIDAL,
Collector of Salt Revenue.

STATEMENT No II, showing the Constitution and Operations

Number and Names of Divisions.	Number of Tálukás.	Names of Tálukás.	Names of Collectorates and Districts.	Strength of Sanc.				
				Collector.	Deputy Collector.	Assistant Collectors.	Goast Guard Inspectors.	Sir-kárkuns, Darogas, Inspectors, Supervisors, Depôt Superintendents.
1. Northern Division.	1	Unverpur and Suigám Frontier ..	Pálanpur...					...
	2	Pátri and Runn Frontier... ...	Káthiáwár			1		16
	3	Dhandhuka Táluka and Frontier .	Ahmedabad					...
	4	Khárághoda and minor Depôts ...	Ahmedabad, Broach, Surat			1		8
	5	Dholera	Ahmedabad					1
	6	Gogha...						1
	7	Cambay	Kaira					1
	8	Jambusar, including Vágra ...	Broach					1
	9	Broach						1
	10	Surat, including Muroli and Olpád	Surat			1	7	1
	11	Chorási						...
	12	Bulsár, including Párnera ...						3
	13	Daman	Portuguese Territory ...					...
2. Southern Division.	14	Umbargaon	Thána					1
	15	Tárápur						1
	16	Bassein						2
	17	Ghodbandar						3
	18	Trombay			1	2	7	6
	19	Mátunga	Bombay	...				2
	20	Panvel	Kolába					2
	21	Uran				1		6
	22	Karanja						3
	23	Sánkse						2
	24	Alíbág						1
	25	Rájpuri (Mándad)						...
	26	Suvarndurg	Ratnágiri					1
	27	Anjanvel						1
	28	Ratnágiri				1		1
	29	Viziadurg						1
	30	Málvan						1
	31	Vengurla						1
	32	Shiroda						1
	33	Vádi						2
	34	Kárwár	North Kánara					...
	35	Ankola				1		1
	36	Honávar						2
	37	Bombay	Bombay	1				1
	38	Goa	Portuguese Territory ...			2		...
	39	Bárdez				1		2
	40	Sálsette						2
		Total ...	.....	1	1	11	14	2 80

Establishment.					Salt.			
English Writers.	Karkuns.	Mounted Force.	Amaldars, Sepoys, Khalasis, and other Menials.	Total.	Number of Sazas.	Number of Salt-works.	Quantity produced.	
							Mds. s. t.	
...	...	...	...	..... A	...	...	.....	
2	24	113	1,008	1,164	...	...	.....	
...	...	...	...	...	...	...	.....	
14	17	...	247	287 B	2	2	14,12,816	2 0
1	5	...	15	22	...	...	.....	
1	2	...	9	13	...	...	.....	
...	1	...	14	16	...	...	.....	
1	4	...	43	49	...	...	.....	
1	4	...	17	23	...	...	.....	
3	12	...	137	161 C	...	...	.....	
...	...	...	...	.....	...	...	.....	
1	22	...	113	139	1	1	3,61,801	0 0
...	2	...	14	16	...	...	13,856	0 0
1	11	...	42	55	1	1	8,454	0 0
1	8	...	36	46	...	...	.....	
1	41	...	296	340	6	27	11,49,251	20 0
1	50	...	312	366	7	45	11,14,716	30 0
4	48	...	285	353 D	4	20	6,94,942	10 0
1	33	...	153	189	6	25	7,45,780	20 0
1	35	...	172	210	6	19	5,70,039	25 0
10	62	...	376	455 E	10	88	21,48,373	39 0
1	29	...	162	195	4	26	6,41,216	20 0
1	36	...	182	221	5	32	7,51,214	39 0
1	6	...	42	50 F	...	...	.....	
...	2	...	4	6	...	...	.....	
1	9	...	25	36	...	...	.....	
1	7	...	24	33	...	...	.....	
2	10	...	56	70 F	...	...	.....	
1	8	...	32	42	...	...	.....	
1	6	...	24	32	...	...	.....	
1	7	...	22	31	...	...	.....	
...	16	...	83	101	1	27	81,207	8 0
...	...	...	...	.....	...	...	.....	
3	9	...	39	53 F	...	...	.....	
6	10	...	107	125	1	136	2,87,978	25 70
2	13	...	46	62	...	...	.....	
5	6	...	27	41 G	...	...	.....	
8	29	...	208	248 F	...	...	2,28,174	1 0
1	33	...	196	232	...	...	2,01,219	24 40
1	26	...	167	196	...	...	1,15,325	19 0
80	643	113	4,735	5,678	54	449	1,05,26,368	3 30

Salt—*continued.*		Sea Customs.			
				Value of Trade.	
Quantity sold.	Quantity imported by Sea and Land.	Number of Ports.	Number of Light-houses.	Imports.	Exports.
Mds. s. t.	Mds. s. t.			Rs. a. p.	Rs. a. p.
.....	.....	...	...	.....	.....
.....	.....	...	...	.....	.....
.....	.....	...	...	.....	.....
16,21,432 20 0	.....	...	...	.....	.....
		1	1	13,04,821 0 0	19,24,991 0 0
.....	.....	1	1	3,24,163 0 0	1,16,318 0 0
.....	15 0 0				
.....	... ..	1	...	.....	.....
		3	1	2,68,881 0 0	86,410 0 0
.....	.....	1	1	16,48,024 0 0	16,01,743 3 0
.....	.....				
		4	1	19,47,313 0 0	24,56,512 0 0
.....	.....	...	...	.....	.....
.....	.....	4	1	3,59,157 0 0	7,86,422 0 0
3,02,845 0 0	.....				
15,482 7 0	... ..	...	...	.....	.....
8,239 0 0	.....	4	...	64,597 0 0	2,66,714 0 0
.....	.....	7	...	3,62,078 0 0	9,28,040 0 0
9,59,453 35 0	.....	3	...	3,68,350 0 0	8,97,705 0 0
8,44,073 30 0	.....	5	...	4,12,664 0 0	13,51,716 0 0
5,36,711 10 0	.....	6	...	39,93,683 0 0	43,74,514 0 0
5,98,204 30 0	.....	...	...	.....	2,86,043 0 0
3,79,085 34 0	.....	4	...	5,97,289 0 0	18,66,514 0 0
14,78,837 30 0	.....	2	...	6,55,447 0 0	66,64,154 0 0
4,63,318 0 0	.....	2	...	93,234 0 0	16,35,745 0 0
4,67,353 2 40	.....	1	...	4,46,360 0 0	11,09,859 0 0
.....	.....	5	...	6,28,716 0 0	8,52,735 0 0
.....	.....	...	...	.....	.....
.....	.....	3	...	8,79,131 0 0	6,98,035 0 0
.....	.....	2	1	22,79,314 0 0	38,63,252 0 0
.....	.....	4	1	13,43,542 0 0	9,73,644 0 0
.....	.....	2	1	12,43,376 0 0	16,53,074 0 0
.....	.....	3	2	6,82,581 0 0	3,83,480 0 0
.....	.....	2	2	23,03,843 0 0	31,93,985 0 0
48,056 0 0	... ..	1	...	52,752 0 0	34,194 0 0
.....	.....	...	...	.....	.....
.....	.....	4	2	2,81,901 0 0	2,34,412 0 0
1,48,976 19 0	.....	3	...	1,76,376 0 0	3,41,147 0 0
.....	.....	5	1	22,25,769 0 0	35,66,387 0 0
.....	5,754 5 53	...	...	.....	.....
1,29,728 28 0	.....	...	...	.....	.....
1,84,988 14 0	.....	...	...	.....	.....
88,499 16 0	.....	...	...	.....	.....
82,75,185 35 40	5,769 5 53	83	16	2,49,43,362 0 0	4,21,47,745 0 0

Land Customs. Value of Trade.	Number of Cases adjudicated.			Distilleries.	
Imports.	Under Salt Acts.	Under the Sea Customs Acts.	Under Opium Acts.	Number of Stills.	Gallons excised.
					Gals. pts.
...	...	...	...	...	.....
...	124	...	27	...	.....
...	...	...	...	...	.....
...	4	...	...	...	.....
...	...	3	...	...	.....
...	...	12	...	...	.....
...	51	...	...	...	.....
...	21	1	...	...	.....
...	3	8	...	...	.....
...	5	30	...	...	.....
...	2	...	...	...	.....
...	2	20	...	...	.....
...	...	...	...	...	.....
...	17	...	...	...	.....
...	23	...	...	...	.....
...	21	4	...	...	.....
...	1	8	...	...	.....
...	42	8	...	4	95,715 0
...	2	...	...	...	.....
...	37	132	...	...	.....
...	6	11	...	45	10,90,045 7
...	5	27	...	...	.....
...	24	4	...	...	.....
...	7	11	...	...	.....
...	...	...	...	...	.....
...	53	7	...	...	.....
...	3	8	...	...	.....
...	2	14	...	...	.....
...	4	4	...	...	.....
...	11	7	...	...	.....
...	8	5	...	...	.....
...	9	1	...	...	.....
...	...	...	...	...	.....
...	9	2	...	...	.....
...	9	1	...	...	.....
...	11	3	...	...	.....
...	20	...	...	...	.....
...	17	...	...	...	.....
...				...	.....
...				...	.....
...	553	331	27	49	11,85,760 7

Imperial and Provincial.												Port Fund.		
Salt.			Customs.			A'bkári. Still-head Duty, Cost of Establishment, &c., &c.			Total Imperial and Provincial.					
Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
.....			.....			.....			.....			.....		
4,390	1	6	.....			.....			4,390	1	6	.....		
.....			.....			.....			.....			.....		
44,31,484	5	1	.....			.....			44,31,484	5	1	99	12	1
30	4	10	36	15	9	.....			67	4	7	1,984	7	3
484	12	10	167	3	6	.....			652	0	4	1,145	15	5
.....			.....			.....			.....			.....		
146	4	1	34	11	1	.....			180	15	2	456	13	2
77	0	4	743	6	9	.....			820	7	1	5,399	2	3
219	12	5	10,568	3	1	.....			10,787	15	6	6,992	1	3
7,71,582	12	2	.....			.....			7,71,582	12	2	.....		
157	8	9	1,409	13	10	.....			1,567	6	7	4,991	10	9
3,538	1	10	.....			.....			3,538	1	10	.....		
20,897	3	10	163	8	5	.....			21,060	12	3	687	5	2
138	0	3	303	11	10	.....			441	12	1	3,896	0	3
24,88,890	5	9	1,228	13	11	.....			24,90,119	3	8	2,160	13	8
20,17,994	2	4	297	4	3	.....			20,18,291	6	7	3,146	8	8
13,52,280	7	3	2,441	7	8	8,186	3	7	13,62,908	2	6	6,363	15	4
13,32,011	6	7	.....			.....			13,32,011	6	7	2	11	6
10,43,798	6	4	684	4	1	.....			10,44,482	10	5	1,662	5	0
39,97,773	15	11	194	4	0	15,57,046	14	2	55,55,015	2	1	4,904	14	5
2,44,456	10	7	186	11	0	.....			2,44,643	5	7	1,937	5	4
11,68,785	4	1	76	5	0	.....			11,68,861	9	1	1,141	8	0
99	0	7	312	8	5	.....			411	9	0	1,971	11	4
.....			.....			.....			.....			.....		
46	8	7	209	9	4	.....			256	1	11	940	13	6
109	12	11	467	15	2	.....			577	12	1	2,573	13	4
86	13	8	982	10	3	.....			1,069	7	11	2,621	12	9
70	13	11	407	7	6	.....			478	5	5	2,571	13	10
76	4	6	420	13	8	.....			497	2	2	1,824	3	0
2,984	14	0	176	3	5	.....			3,161	1	5	2,712	1	3
1,31,137	0	9	22	1	9	.....			1,31,159	2	6	107	10	3
.....			.....			.....			.....			.....		
124	10	3	182	11	4	.....			307	5	7	2,811	5	1
3,72,659	4	8	188	15	3	.....			3,72,848	3	11	664	4	7
129	0	1	440	8	2	.....			569	8	3	2,070	0	0
25,038	4	8	.....			.....			25,038	4	8	5,924	15	2
} 6,60,553	2	1	.....			.....			6,60,553	2	1	.....		
2,00,72,252	9	5	22,348	4	5	15,65,233	1	9	2,16,59,833	15	7	73,767	13	7

TIONS				CHARGES.
				Imperial and Provincial.
Sundrái Bandar Establishment.	Local Fund and Horse Fund.	Tankária Dharam Talav and Cambay Ferry Funds.	Grand Total.	Pay.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
.....	.....	.. ...	.....	.....
.....	7,371 4 10	.....	11,761 6 4	1,73,810 13 6
.....	.....	.....	.....	.....
.....	.....	.....	44,31,584 1 2	44,246 15 10
.....	.....	.....	2,051 11 10	3,720 4 5
.....	.....	.....	1,797 15 9	2,100 7 6
.....	.....	.....	.....	3,139 15 2
.....	.....	76 8 0	714 4 4	4,879 6 7
.....	.....	.....	6,219 9 4	3,244 15 6
.....	.....	.....	17,780 0 9	35,002 5 5
.....	.....	.....	7,71,582 12 2	16,115 1 4
.....	.....	.....	6,559 1 4	5,642 3 5
.. ...	.....	.....	3,538 1 10	2,036 4 3
.....	.....	.....	21,748 1 5	8,921 14 6
.....	.....	.....	4,337 12 4	6,847 10 7
... ..	.....	... ..	24,92,280 1 4	38,946 10 2
.....	.....	.....	20,21,437 15 3	48,010 6 0
.....	.....	.....	13,69,272 1 10	85,732 7 8
.....	.....	.....	13,32,014 2 1	31,301 9 10
.....	.....	.....	10,46,144 15 5	27,547 9 4
.....	.....	.....	55,59,920 0 6	76,141 5 4
.....	.....	.....	2,46,580 10 11	27,822 11 3
.....	.....	.....	11,70,003 1 1	29,810 7 2
.....	.....	.....	2,383 4 4	7,177 13 8
.....	.....	.....	.....	.....
.....	.....	.....	1,196 15 5	5,816 6 3
.....	.....	.....	3,151 9 5	5,118 4 5
.....	.....	.....	3,691 4 8	14,071 12 5
.....	.....	.....	3,050 3 3	6,009 8 4
.....	.....	.....	2,321 5 2	5,362 2 3
.....	.....	.....	5,873 2 8	5,140 8 9
.....	.....	.....	1,31,266 12 9	14,000 10 3
.....	.....	.....	.....	.....
.....	.....	.....	3,118 10 8	15,037 11 2
.....	.....	.....	3,73,512 8 6	13,672 1 6
.....	.....	.....	2,639 8 3	10,021 14 0
.....	.....	.....	30,963 3 10	50,781 5 10
.....	.....	.....	.....	.....
.....	.....	.....	6,60,553 2 1	92,068 9 11
.....	.....	.....	.....	.....
.....	7,371 4 10	76 8 0	2,17,41,049 10 0	9,19,300 8 6

CHARGES—*continued.*

Imperial and Provincial—*continued.*			Port Fund.	Sundrái Bandar Establishment.	Tankária Dharam Talávy Fund.
Fixed Petty Supply Allowances.	Contingent Charges.	Total.			
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
.....	.....	.....	.....	...	...
1,500 0 0	21,406 0 8	1,96,716 14 2	.....	...	...
.....	.....	.....	.....	...	....
965 11 6	2,78,633 4 5	3,23,845 15 9	14,941 8 0	...	...
120 0 0	794 4 5	4,634 8 10	829 9 11	...	...
72 0 0	861 13 6	3,034 5 0	1,049 10 8	...	...
84 0 0	794 8 0	4,018 7 2	.....	...	...
120 0 0	477 11 1	5,477 1 8	940 9 11	...	60 0 0
120 0 0	873 4 1	4,238 3 7	288 7 3	...	..
414 0 0	10,805 11 8	46,222 1 1	8,090 12 9	...	...
180 0 0	4,101 13 4	20,396 14 8	.....	...	...
120 0 0	1,166 3 8	6,928 7 1	602 2 9	...	...
186 10 0	3,399 5 6	5,622 3 9	.....	...	...
160 8 0	1,259 10 8	10,342 1 2	13 15 2	...	...
130 0 0	1,432 0 0	8,409 10 7	94 0 0	...	...
375 12 0	4,197 1 3	43,519 7 5	510 3 2	...	...
535 0 0	5,580 0 11	54,125 6 11	269 14 1	...	...
840 0 0	38,164 2 2	1,24,736 9 10	2,467 13 11	...	...
132 0 0	2,211 5 10	33,944 15 8	.....	...	...
360 0 0	5,899 12 4	33,807 5 8	260 9 10	...	...
840 0 0	7,877 3 3	84,858 8 7	153 9 0	...	...
358 0 0	3,646 13 1	31,827 11 4	46 5 10	...	...
303 14 6	2,005 6 8	32,719 12 4	606 11 11	...	...
160 0 0	1,431 14 6	8,769 12 2	652 11 8	...	...
.....	.....	.....	.....	...	...
100 0 0	1,068 2 11	6,984 9 2	607 3 0	...	...
110 10 0	873 5 4	6,102 3 9	988 1 6	...	...
222 0 3	3,886 15 6	18,180 12 2	3,225 7 0	...	...
100 0 0	1,034 5 5	7,143 13 9	1,169 6 6	...	...
100 0 0	1,379 12 5	6,841 14 8	1,244 1 0	...	...
150 0 0	1,523 1 4	6,813 10 1	3,868 5 6	...	...
180 0 0	1,537 1 2	15,717 11 5	4 0 0	...	...
.....	.....	.....	.....	...	...
275 0 0	2,882 7 7	18,195 2 9	11,388 10 8	...	...
204 12 0	639 10 9	14,516 8 3	1,080 11 10	...	...
180 0 0	1,051 10 4	11,253 8 4	2,517 15 3	...	...
1,418 1 6	12,332 15 7	64,532 6 11	12,687 2 2	...	...
.....	.....	.....	.....	...	...
885 1 3	1,35,970 1 6	2,28,923 12 8	.....	...	...
.....	.....	.....	.....	...	...
12,303 1 0	5,61,799 0 10	14,93,402 10 4	70,599 12 3	...	60 0 0

of the Salt Department in all its Branches for the year 1889-90.

CHARGES—*continued.* Local Fund and Horse Fund.	Total.	Refunds.	Total Charges.	REMARKS.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
.....	.....	.....	.....	A.—The office establishment of the Assistant Collector of Salt Revenue, Northern Frontier, is included in the total exhibited against "Pátri."
16,891 8 4	2,13,608 6 6	.....	2,13,608 6 6	
.....	.....	.....	.....	
.....	3,38,787 7 9	.....	3,38,787 7 9	
.....	5,464 2 9	.....	5,464 2 9	B.—The total establishment exhibited against Khárághoda and Minor Depôts includes the office establishment of the Assistant Collector, Khárághoda Range.
.....	4,083 15 8	.....	4,083 15 8	
.....	4,018 7 2	.....	4,018 7 2	
.....	6,477 11 7	.....	6,477 11 7	
.....	4,526 10 10	.....	4,526 10 10	
.....	54,312 13 10	150 0 0	54,462 11 10	C.—The total charges shown against Surat Táluka include charges of Coast-guard, Northern Division, and of the Assistant Collector, Surat Range.
.....	20,396 14 8	0 14 0	20,397 12 8	
.....	7,530 9 10	.....	7,530 9 10	
.....	5,622 3 9	586 10 10	6,208 14 7	
.....	10,356 0 4	1 13 4	10,357 13 8	D.—Charges of the Deputy Collector of Salt Revenue, Southern Division, and of the Coast-guard, Southern Division, and of the Assistant Collector of Salt Revenue, Thána Range, together with those for Bhándup Distillery and the Collector of Salt Revenue's Steam-launch Boat Establishment are shown against Trombay Táluka.
.....	8,503 10 7	.....	8,503 10 7	
.....	44,029 10 7	0 4 0	44,029 14 7	
.....	54,395 5 0	21 6 6	54,416 11 6	
.....	1,27,204 7 9	90 0 0	1,27,294 7 9	
.....	33,944 15 8	.....	33,944 15 8	
.....	34,067 15 6	2 4 0	34,070 3 6	
.....	85,012 1 7	4,607 15 0	89,620 0 7	E.—The charges of the Assistant Collector, Uran Range, together with those of the Uran Distilleries are shown against Uran Táluka.
.....	31,874 1 2	2 12 0	31,876 13 2	
.....	33,326 8 3	.....	33,326 8 3	
.....	9,422 7 10	5 0 0	9,427 7 10	
.....	.....	.....	.....	
.....	7,591 12 2	0 8 0	7,592 4 2	
.....	7,090 5 3	.....	7,090 5 3	F.—Charges of the Boat Establishment of the Assistant Collector, Alíbág Range, and those of the Assistant Collectors, Ratnágiri, Kanara and Goa Ranges, are included in the totals shown respectively against Alíbág, Ratnágiri, Kárwár and Goa Tálukas.
.....	21,406 3 2	.....	21,406 3 2	
.....	8,313 4 3	.....	8,313 4 3	
.....	8,085 15 8	.....	8,085 15 8	
.....	10,681 15 7	.....	10,681 15 7	
.....	15,721 11 5	.....	15,721 11 5	
.....	.....	.....	.....	
.....	29,583 13 5	.....	29,583 7 1	
.....	15,597 4 1	.....	15,597 4 1	
.....	13,771 7 7	.....	13,771 7 7	G.—The total charges shown against Bombay comprise the charges of the Collector of Salt Revenue and of the Native Assistant Collector of Salt Revenue, exclusive of those of the Steam-launch, being shown against Trombay Táluka.
.....	77,219 9 1	60,653 0 0	1,37,872 9 1	
.....	.....	.....	.....	
.....	2,28,923 12 8	.....	2,28,923 12 8	
.....	.....	.....	.....	
16,891 8 4	15,80,953 14 11	66,122 7 8	16,47,076 6 7	

G. W. VIDAL,
Collector of Salt Revenue.

STATEMENT No. III., showing Details of Receipts and Expenditure of the Salt Department in all its Branches for the year 1889-90, contrasted with those of the year 1888-89.

RECEIPTS.

Items.	1889-90.	1888-89.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
SALT REVENUE.				
IMPERIAL.				
Excise Duty on Permits issued ...	1,88,66,158 6 0	1,70,15,272 15 6	18,50,885 6 6	.....
Do. at nominal rates ...	9,369 6 0	8,185 1 9	1,184 4 3	.....
Do. on Goa, Daman and Diu salt	6,23,912 11 0	4,68,637 12 0	1,55,274 15 0	.....
Cost price on Goa, Daman and Diu salt	23,426 8 9	44,182 2 1	.....	20,755 9 4
Duty on salt imported by sea... ...	14,385 1 8	17,140 15 7	.....	2,755 13 11
Do. do. by land ...	37 8 0	42 7 0	.....	4 15 0
Proprietary right of Government in Salt-works	57,874 10 11	55,911 10 6	1,963 0 5	.....
Sale-proceeds of Barágra salt ...	2,75,526 2 6	2,58,476 0 1	17,050 2 5	.....
Excise duty on excess discovered on examination and by weighment at place of import	8,596 3 11	7,485 14 0	1,110 5 11	.....
Ground-rent on Salt-pans	37,663 3 2	40,228 8 11	.....	2,565 5 9
Farms of Government Salt-works ...	1,05,239 12 4	86,784 6 3	18,455 6 1	.....
Total, Imperial ...	2,00,22,189 10 3	1,80,02,347 13 8	20,45,923 8 7	26,081 12 0
PROVINCIAL.				
Sale-proceeds of Forfeitures and Confiscations	810 6 0	615 13 3	194 8 9	.....
Payments by Shilotris on account of Establishments employed to watch their Salt-works	19,766 9 0	15,119 7 1	4,647 1 11	.....
Contribution from Port Funds towards cost of Coast-guard Establishment...	10,000 0 0	10,000 0 0	.....	.....
Sale-proceeds of Forms and old records	570 2 8	609 8 11	.....	39 6 8
Sale-proceeds of waste-paper	9 5 0	57 5 9	.....	48 0 9
Miscellaneous—Salt	18,906 8 6	12,804 8 8	6,101 15 10	.....
Total, Provincial ...	50,062 15 2	39,206 11 8	10,943 10 6	87 7 0
Grand Total, Salt Revenue ...	2,00,72,252 9 5	1,80,41,554 9 4	20,56,867 3 1	26,169 3 0
CUSTOMS REVENUE.				
IMPERIAL.				
Sea Customs. Import Sea Customs	19 12 0	158 8 0	.....	138 12 0
Sea Customs. Export do.	2,949 12 6	1,235 10 0	1,714 2 6	.....
Land Customs. Import Land Customs... ...	.....	.....	.....	.....
Land Customs. Export do.	.....	.....	.....	.....
Land Customs. Government share of Land Customs and Transit duties levied in the foreign territories of Cambay, Bánsda and Dharampur	9,000 0 0	9,000 0 0	.....	.....
Total, Imperial ...	11,969 8 6	10,394 2 0	1,714 2 6	138 12 0

RECEIPTS—*continued.*

Items.	1889-90.	1888-89.	Increase.	Decrease.
CUSTOMS REVENUE—*continued.*	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
PROVINCIAL.				
Sea Customs. Anchorage Fees	.....	.....	.....	.....
Sea Customs. Registry Fees under Act XIX of 1838	5,752 2 0	6,714 6 0	.....	962 4 0
Sea Customs. Warehouse Rent and Wharfage Fees	544 2 6	693 7 6	.....	149 5 0
Sea Customs. Fees for amendment and duplicate copies of documents ...	675 9 5	586 2 6	89 6 11	.....
Sea Customs. Sale-proceeds of derelict articles.	228 3 5	186 11 8	41 7 9	.....
Sea Customs. Confiscations and Penalties ...	2,723 1 4	2,862 10 3	.....	139 8 11
Sea Customs. Miscellaneous	455 9 3	34 0 10	421 8 5	.....
Land Customs. Government share of Goods confiscated under Act XXIX of 1857	.....	.....	.....	.....
Land Customs. Miscellaneous	.....	.....	.....	.....
Total, Provincial ...	10,378 11 11	11,077 6 9	552 7 1	1,251 1 11
Grand Total, Customs Revenue ...	22,348 4 5	21,471 8 9	2,266 9 7	1,389 13 11
ABKÁRI REVENUE.				
PROVINCIAL.				
Still-head Duty on Spirits manufactured at Uran and Bhándup ...	15,28,797 8 11	16,25,943 15 6	.....	97,146 6 7
Payment by Proprietors of Uran and Bhándup Distillery on account of Supervising Establishment... ...	35,821 9 1	27,300 11 5	8,520 13 8	.....
Pension Contribution	451 4 6	169 4 6	282 0 0	.....
Miscellaneous	162 11 3	146 10 0	16 1 3	.....
Total, Abkári Revenue ...	15,65,233 1 9	16,53,560 9 5	8,818 14 11	97,146 6 7
Total, Imperial and Provincial Revenues	2,16,59,833 15 7	1,97,16,586 11 6	20,67,952 11 7	1,24,705 7 6
LOCAL FUND REVENUE.				
PORT FUND.				
Northern Group	28,777 5 5	27,996 1 7	781 3 10	.....
Southern Group	44,990 8 2	47,245 3 4	.....	2,354 11 2
Total, Port Fund ...	73,767 13 7	75,341 4 11	781 3 10	2,354 11 2
Sundrái Bandar Establishment charges recovered from Bhávnagar State ...	.....	140 0 0	.....	140 0 0
GENERAL FUND.				
Horse Fund	7,371 4 10	6,042 7 7	1,328 13 3	.....
Total, General Fund ...	7,371 4 10	6,042 7 7	1,328 13 3	.....
Tankária Dharam Taláv Fund ...	42 12 0	47 8 0	.....	4 12 0
Cambay and Jambusar Ferry Fund ...	33 12 0	46 14 6	.....	13 2 6
Total, Local Fund Revenue ...	81,215 10 5	81,618 3 0	2,110 1 1	2,512 9 8
GRAND TOTAL OF RECEIPTS FROM ALL SOURCES ...	2,17,41,049 10 0	1,97,98,204 14 6	20,70,062 12 8	1,27,218 1 2

EXPENDITURE.

Items.	1889-90.	1888-89.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
SALT—IMPERIAL.				
ADMINISTRATION OF SALT REVENUE IN PORTUGUESE INDIA.				
Superior Supervising Establishment.				
Pay	12,000 0 0	12,000 0 0	.....	.....
Travelling Allowance	1,500 0 0	1,600 0 0	.....	100 0 0
Subordinate Establishment.				
Pay	82,104 14 2	76,048 11 2	6,056 3 0	.....
Travelling Allowance	2,651 2 1	2,554 1 10	97 0 3	.....
Petty Supply Allowance	1,071 11 3	740 11 5	330 15 10	.....
Service Stamps and Bearing Postage..	77 11 6	84 12 6	.....	7 1 0
Telegraph Charges	68 5 0	39 1 0	28 4 0	.....
Office Rent	586 0 0	580 14 1	5 1 11	.....
Boat Stores and Repairs	1,012 7 3	984 2 3	28 5 0	.....
Dead Stock Articles	590 2 0	428 4 7	161 13 5	.....
Salt Purchase and Freight	13,826 3 2	10,931 4 3	2,894 14 11	.....
Conveyance of Treasure	20 8 0	24 15 0	.....	3 7 0
Carriage of Records	9 4 0	11 10 8	.....	2 6 8
Rewards in Salt Cases	65 0 0	12 0 0	53 0 0	.....
Petty Construction and Repairs of Salt Buildings	1,193 1 11	1,891 0 11	.....	697 15 0
Law Charges	0 4 7	200 14 11	.....	200 10 4
Thatching of Salt Heaps	0 10 6	366 2 2	.....	365 7 8
Compensation to Proprietors of Salt-works	1,17,743 2 6	1,03,966 12 6	13,776 6 0	.....
Miscellaneous	1 7 6	1 8 9	.....	0 1 3
Total ...	2,34,521 15 5	2,12,467 0 0	23,432 0 4	1,377 0 11
REFUNDS AND DRAWBACKS.				
Excise Duty on Salt, &c., refunded ...	61,376 10 8	76,658 13 2	.....	15,282 2 6
Total Imperial ...	2,95,898 10 1	2,89,125 13 2	23,432 0 4	16,659 3 5
PRESIDENCY PROPER.				
Superior Supervising Establishment.				
Pay	71,993 9 0	65,765 14 2	6,227 10 10	.....
Travelling Allowance	5,300 12 7	5,563 0 3	.....	262 3 8
Tentage	782 13 6	1,141 2 7	.....	358 5 1
Subordinate Establishment.				
Pay	6,36,552 5 5	6,30,768 3 4	5,784 2 1	.....
Boat Allowance	12,013 14 8	8,746 12 5	3,267 2 3	.....
Travelling Allowance	18,146 0 2	21,971 12 11	.....	3,825 12 9
Horse Allowance	4,438 4 1	4,673 8 6	.....	235 4 5
Petty Supply Allowance	9,078 5 9	8,682 6 4	395 15 5	.....
Peons' Belts and Clothing, including charges for making Peons' Clothing of Huzúr Office— Countersigned...Rs. 21,145 2 7 Contract ... „ 34 10 0	21,179 12 7	18,795 9 7	2,384 3 0	.....

EXPENDITURE—*continued.*

Items.	1889-90.	1888-89.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
SALT—IMPERIAL—*continued.*				
PRESIDENCY PROPER—*continued.*				
Subordinate Establishment—contd.				
Service Stamps and Bearing Postage	3,100 14 6	3,001 13 0	99 1 6	.....
Telegraph Charges	212 15 0	228 5 0	.....	15 6 0
Parcel Charges...	67 4 3	83 8 9	.....	16 4 6
Office Rent, Rates and Taxes* ...	517 8 2	*626 7 9	.....	108 15 7
Prize for best Salt manufactured at Khárághoda	600 0 0	600 0 0	.....	.....
Boat Stores and Repairs	16,884 8 2	16,153 13 5	730 10 9	.....
Dead Stock Articles—				
Countersigned ...Rs. 183 11 6				
Contract ... ... „ 1,247 15 0				
	1,431 10 6	2,210 7 9	.....	778 13 3
Gádis and Takyás	544 4 10	389 15 8	154 5 2	.....
Conveyance of Treasure	70 8 0	94 4 0	.....	23 12 0
Charges in connection with Salt Confiscations	23 7 0	10 5 9	13 1 3	.....
Water-supply, Contract	862 10 5	1,011 14 1	.....	149 3 8
Rewards in Salt Cases...	2,079 13 5	2,809 0 6	.....	729 3 1
Compensation for land taken for Frontier Lines†	17,255 4 0	†4,364 0 4	12,891 3 8	.....
Charges incurred in connection with the removal of salt to Fish-curing Yards	363 2 4	470 13 10	.....	107 11 6
Agents' Commission	11,501 15 7	10,229 3 7	1,272 12 0	.....
Monsoon Weather Fences for Salt Buildings	2,973 2 9	2,581 0 2	392 2 7	.....
Petty Construction and Repairs of Salt Buildings—				
Countersigned ...Rs. 12,532 8 8				
Contract... ... „ 3,384 6 10				
	15,916 15 6	21,185 0 5	.....	5,268 0 11
Conveyance of Records	1,351 9 7	1,328 13 0	22 12 7	.....
Medical Charges	296 12 1	145 13 11	150 14 2	.....
Law Charges	26 1 3	3 4 6	22 12 9	.....
Purchase and Storage of Barágra Salt	2,43,897 2 3	3,27,148 14 2	.....	83,251 11 11
Cost of Ammunition, Freight and Repairs	52 8 0	389 8 11	.....	337 0 11
Destruction of Salt	28 2 6	30 14 6	.....	2 12 0
Miscellaneous	743 2 4	629 3 9	113 14 7	.....
Total Provincial ...	11,00,287 4 2	11,61,835 0 10	33,922 12 7	95,470 9 3
GRAND TOTAL ...	13,96,185 14 3	14,50,960 14 0	57,354 12 11	1,12,129 12 8
SEA CUSTOMS—IMPERIAL.				
REFUNDS AND DRAWBACKS.				
Customs duty, &c., refunded... ...	155 0 0	13 2 0	141 14 0	.....
Total Imperial ...	155 0 0	13 2 0	141 14 0	.....

* *Vide* Remark against Compensation for Land. † Rs. 211-4-2 has been transferred to Office Rent, Rates and Taxes.

EXPENDITURE—*continued.*

Items.	1889-90.	1888-89.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
SEA CUSTOMS—*contd.*				
SUPERIOR SUPERVISING ESTABLISHMENT.				
Pay	33,873 6 7	33,999 15 6	.....	126 8 11
Travelling Allowance	6,113 2 0	6,118 3 6	.....	5 1 6
Tentage...	1,140 14 1	1,122 0 6	18 14 5	.....
SUBORDINATE ESTABLISHMENT.				
Pay	64,769 12 7	64,641 4 4	128 8 3	.....
Boat Allowance	180 0 0	.....	180 0 0	.....
Travelling Allowance	5,530 13 2	5,356 5 3	174 7 11	.....
Petty Supply Allowance	2,033 0 0	2,027 6 0	5 10 0	.....
Miscellaneous Expenditure	2 10 6	1 10 10	0 15 8	.....
Service Stamps and Bearing Postage	3,606 6 6	3,284 2 0	322 4 6	.....
Telegraph Charges	22 7 0	13 6 0	9 1 0	.....
Water-supply	151 12 5	142 8 0	9 4 5	.....
Office Rent, Rates and Taxes	1,018 11 1	961 4 0	57 7 1	.....
Purchase of Boats	225 0 0	.....	225 0 0	.....
Boat Stores and Repairs	2,480 7 7	3,535 6 2	.....	1,054 14 7
Dead Stock Articles	214 4 0	297 7 8	.....	83 3 8
Gádis and Takyás	578 2 3	297 11 0	280 7 3	.....
Charges in connection with Customs Confiscations	36 15 8	.....	36 15 8	.....
Rewards in Sea Customs Cases ...	2,454 8 0	1,067 12 0	1,386 12 0	.....
Purchase of Clothing to Peons including charges for making Peons' Clothing of Huzúr office, Countersigned and Contract...	.....	231 9 8	.....	231 9 8
Monsoon Weather-fences for Customs Buildings	459 5 7	451 5 5	8 0 2	.....
Petty Construction and Repairs of Customs Buildings—				
Countersigned ... Rs. 561 14 6				
Contract ... „ 954 9 2				
	1,516 7 8	1,194 3 9	322 3 11	.. ...
Conveyance of Records	418 11 9	505 10 6	.....	86 14 9
Total ...	1,26,826 15 3	1,25,249 4 1	3,166 0 3	1,588 5 1
GRAND TOTAL ...	1,26,981 15 3	1,25,262 6 1	3,307 14 3	1,588 5 1
EXCISE—PROVINCIAL.				
SUBORDINATE ESTABLISHMENT.				
Pay	18,060 8 0	14,203 7 8	3,857 0 4	.....
Travelling Allowance	56 3 6	83 6 3	.....	27 2 9
Petty Supply Allowance	120 0 0	120 0 0	.....	.....
Clothing to Peons	318 0 0	150 3 0	167 13 0	.....
Service Stamps and Bearing Postage	99 3 0	65 0 0	34 3 0	.....
Boat Stores and Repairs	.....	26 12 9	.....	26 12 9
Municipal Taxes	20 0 0	.....	20 0 0	.....
Dead Stock Articles	67 8 0	192 12 0	.....	125 4 0
Telegram Charges	2 14 0	.....	2 14 0	.....

EXPENDITURE—*concluded.*

Items.	1889-90.	1888-89.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
EXCISE—PROVINCIAL—*contd.*				
REFUNDS AND DRAWBACKS.				
Excise on Spirits and Drugs ...	4,590 13 0	12,828 7 9	.....	8,237 10 9
Total Excise ...	23,335 1 6	27,670 1 5	4,081 14 4	8,416 14 3
Service Haks	13,022 3 0	14,012 9 4	.....	990 6 4
Total Imperial and Provincial Expenditure	15,59,525 2 0	16,17,905 14 10	64,744 9 6	1,23,125 6 4
LOCAL FUNDS.				
PORT FUNDS.				
Northern Group—				
Contribution to Coast-Guard Establishment	5,000 0 0	5,000 0 0	.....	.....
Other Charges	27,338 11 3	24,508 12 9	2,829 14 6	.....
Southern Group—				
Contribution to Coast-Guard Establishment	5,000 0 0	5,000 0 0	.....	.....
Other Charges	33,261 1 0	44,243 0 3	.....	10,981 15 3
Total, Port Fund ...	70,599 12 3	78,751 13 0	2,829 14 6	10,981 15 3
Sundrái Bandar Establishment at Gogha	.....	174 10 10	.....	174 10 10
Tankária Dharam Talávi Fund ...	60 0 0	60 0 0	.....	.....
Horse Fund	16,891 8 4	1,323 1 4	15,568 7 0	.....
Total, Local Fund Expenditure ...	87,551 4 7	80,309 9 2	18,398 5 6	11,156 10 1
TOTAL EXPENDITURE ON ALL ACCOUNTS	16,47,076 6 7	16,98,215 8 0	83,142 15 0	1,34,282 0 5

G. W. VIDAL,
Collector of Salt Revenue.

Statement No. IV., showing the Receipts and Expenditure in each separate Charge of the Salt Department for the year 1889-90.

Heads of Receipt and Expenditure.	Presidency Division.	Northern Division.			Southern Division.					North Ka'nara.	Portuguese India.	Total.
	Bombay Head-Quarter Office.	Northern Frontier Range.	Khárághoda Range.	Surát Range, Daman and Diu.	The Deputy Collector, Coast Guard, Southern Division, Mátunga.	Thána Range.	Uran Range.	Alibág Range.	Ratnágiri Range.	Kánara Range.	Goa Range.	
RECEIPTS.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Tributes and Contributions from Native States.												
Dharampor State	.....	.....	.....	9,000 0 0	.....	.....	.....	.....	.....	.....	.....	9,000 0 0
III.—Excise on Spirits and Drugs.												
Still-Head Duty	.....	.....	.....	.....	.....	5,883 7 1	15,22,914 1 10	.....	.....	.....	.....	15,28,797 8 11
Unexpended balance of Petty Supply Allowance	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Recovery of cost of establishment	.....	.....	.....	.....	.....	1,824 0 0	33,997 9 1	.....	.....	.....	.....	35,821 9 1
Do. of Clothing Charges ...	.....	.....	.....	.....	.....	27 8 0	131 13 3	.....	.....	.....	.....	159 5 3
Proceeds of useless articles ...	.....	.....	.....	.....	.. ..	.....	.....	.....	.....	.....	.....	.....
Recovery of Pension Contributions	.....	.....	.....	.....	.....	451 4 6	.....	.....	.....	.....	.....	451 4 6
Witness Bháta received from Courts	.....	.....	.....	.....	.....	.....	3 6 0	.....	.....	.....	.....	3 6 0
Total ...	.....	.....	.....	.... .	.....	8,186 3 7	15,57,046 14 2	.. ...	.....	.....	.....	15,65,233 1 9
Sea Customs.												
Import Duty	.....	.....	.....	.....	.....	.....	.....	.....	19 12 0	.....	.....	19 12 0
Export Duty	.....	.....	.....	584 12 11	.....	2,201 1 4	112 3 7	.....	42 7 8	9 3 0	.....	2,949 12 6
Cash Recoveries	.....	... ..	.....	5 8 0	.....	.....	.....	.....	1 0 0	2 13 5	.....	9 5 5
Registry Fees	.. ...	.....	.....	1,252 0 0	.....	1,079 0 0	438 0 0	272 0 0	2,189 2 0	522 0 0	.....	5,752 2 0
Fees for Copies of Documents ...	.....	.....	.....	86 6 11	0 3 0	124 15 6	51 1 6	35 5 0	225 9 6	152 0 0	.....	675 9 5
Witness Bháta received from Courts	.....	.....	.....	3 0 9	.....	.....	.....	.....	.....	8 8 0	.....	11 8 9
Pay of Servants recovered ...	.....	.....	.. ...	337 12 0	.. ...	0 12 10	3 7 3	.....	.....	.....	.....	342 0 1
Proceeds of derelict articles ...	.....	.....	.....	63 3 4	9 0 9	8 2 9	29 10 9	12 12 9	56 7 2	48 13 11	.....	228 3 5
Wharfage Fees	.....	.. ...	.....	461 15 5	.....	.....	8 8 0	3 3 2	22 3 6	48 4 5	.....	544 2 6
Proceeds of Confiscations ...	.....	... ..	.....	1,145 6 3	.....	978 5 4	398 4 0	59 0 6	121 9 3	20 8 0	.....	2,723 1 4
Do. of Trees, &c.	.....	.....	.....	.....	.....	.....	.....	6 8 0	8 10 0	.. ...	.....	15 2 0
Recovery of Conveyance Charges of Confiscations...	.....	.....	.....	.....	.. ...	33 4 7	.....	.....	.....	.....	.....	33 4 7
Cost of damage to Government Boat	.....	.....	.....	20 4 5	.....	.....	24 0 0	.....	.....	.....	.....	24 0 0
Proceeds of waste-paper ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	20 4 5
Total, Sea Customs ...	.. ...	.. ...	.....	3,960 6 0	9 3 9	4,425 10 4	1,065 3 1	388 13 5	2,686 13 1	812 2 9	.....	13,348 4 5
Total, Customs ...	.....	.....	.....	12,960 6 0	9 3 9	4,425 10 4	1,065 3 1	388 13 5	2,686 13 1	812 2 9	.....	22,348 4 5
Salt.												
Import Duty by Land	.....	.....	.....	.37 8 0	.....	.....	.....	.....	.....	.....	.....	37 8 0
Do. by Sea	14,385 1 8	.....	.....	.....	.....	.....	.....	... ..	.....	.....	.....	14,385 1 8
Excise Duty on Goa, Daman and Diu Salt ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Cost Price do. ...	... ..	.....	.....	3,522 1 6	.....	.....	.....	.....	.....	.....	6,23,912 11 0	6,23,912 11 0
Excise Duty within the Bombay Presidency ...	.....	.....	14,41,077 8 0	7,57,112 8 0	11,59,794 0 0	24,78,751 4 3	17,49,959 2 3	6,55,693 4 6	1,21,762 14 0	3,56,603 11 0	19,904 7 3	23,426 8 9
Do. Calcutta	.....	.....	.....	.....	37,500 0 0	77,500 0 0	9,72,410 0 0	96,400 0 0	.....	.....	.....	87,20,754 4 0
Do. Central Provinces.	.....	.....	26,65,327 8 0	.....	68,497 0 0	16,36,975 4 0	2,63,021 8 0	19,938 4 0	.....	.....	.....	11,83,810 0 0
												46,53,759 8 0

Do. Málva	.....	.....	... ..	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Do. British Malabár ...	.....	.....	.....	.....	28,610 0 0	9,44,190 0 0	20,48,532 8 0	44,280 0 0	.....	.....	15,837 8 0	.....	30,81,450 0 0
Do. Other places ...	.....	.....	.....	.....	.....	6,64,093 14 0	2,23,704 0 0	3,38,586 12 0	.....	.....	.....	.....	12,26,384 10 0
Do. Foreign Malabár at nominal rates	.....	.....	.....	.....	505 6 0	569 2 0	7,648 0 0	646 14 0	.....	.....	.....	.....	9,369 6 0
Duty on Excesses	.....	.....	.....	27 7 9	186 3 1	4,389 4 10	3,437 3 6	535 9 1	17 14 11	2 8 9	.....	.....	8,596 3 11
Proprietary share at 9 pies per Indian Maund	.....	.....	27,020 3 3	14,196 2 11	.....	.....	.....	.....	.....	.....	.....	.....	41,216 6 2
Proprietary share at 3 pies per Indian Maund	.....	.. ...	16,658 4 9	.....	.....	.....	.....	.....	.....	.....	.....	.....	16,658 4 9
Proceeds of Farms	.....	.....	.....	.....	36,151 0 0	41,361 5 4	753 12 0	2,425 0 0	7,949 0 0	.....	.....	16,599 11 0	1,05,239 12 4
Fines and Forfeitures	.....	159 7 5	0 8 3	47 5 4	2 12 6	325 0 4	114 5 5	39 1 9	76 7 7	24 14 8	20 6 9	810 6 0	
Fines to Government Servants ...	.....	.....	0 8 0	0 4 0	0 10 0	6 14 0	1 6 0	.....	0 4 0	.....	.. ...	9 14 0	
Cash Recoveries	341 8 0	18 6 7	.....	148 10 0	.....	59 15 1	152 4 10	8 8 8	5 3 8	19 6 0	12 9 6	766 8 4	
Fees for Copies of Documents ...	.....	.....	0 12 0	0 7 6	2 8 0	1 14 0	0 9 6	3 3 0	4 12 6	9 10 6	10 2 0	33 15 0	
Ground-rent on Salt Pans ...	.....	.. ...	.....	.....	.....	18,502 2 3	8,706 13 8	9,738 13 6	715 5 9	.....	.....	37,663 3 2	
Pay of Servants recovered ...	.....	.....	... ..	.....	443 11 6	10,986 6 3	6,186 15 6	94 13 0	2,054 10 9	.....	.....	19,766 9 0	
Proceeds of derelict articles ...	25 14 0	606 2 3	4,834 12 7	11 0 7	1 0 11	736 0 7	69 1 7	77 4 0	72 1 7	24 2 6	26 10 10	6,484 3 5	
Witness Bháta received from Courts	.....	3 8 0	.....	0 8 0	1 12 0	45 10 3	49 10 0	7 14 0	39 0 0	5 9 0	.....	153 7 3	
Recovery of Telegram Charges ...	1 10 0	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1 10 0	
Cost price at Re. 0-1-3 per Indian Maund	.....	.....	1,28,325 2 6	.....	.....	.....	.....	.....	1,309 15 7	.....	.....	1,29,635 2 1	
Transport Charges	.....	.....	1,47,201 0 0	.....	.....	.....	.....	.....	.....	.....	.....	1,47,201 0 0	
Proceeds of Trees	.....	.....	.....	3 11 0	18 13 0	0 2 6	1 7 0	.....	.....	.....	25 6 6	49 8 0	
Do. of Steamer Fees ...	.....	.....	.....	.....	.....	.....	.....	.....	0 8 0	.....	.....	0 8 0	
Proceeds of Waste-paper ...	.....	.....	.....	.....	.....	.....	15 4 0	4 5 0	18 2 0	.....	.....	37 11 0	
Excess in Balance	.....	1 0 0	.....	0 4 0	.....	.....	.....	.....	.....	.. ...	.....	1 4 0	
Fine to Storage Contractor ...	.....	.....	10 0 0	.....	.....	.....	.....	.....	.....	... ..	.....	10 0 0	
Recovery of Charges of Repairs to Government Boats	2 8 0	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2 8 0	
Sale Proceeds of Postage Stamps, &c.	0 3 0	0 0 6	.....	.....	.....	.....	.....	.....	.....	.....	.....	0 3 6	
Recovery of Rewards	.....	10 0 0	.....	76 1 11	.....	.....	.....	.....	.....	.....	.....	86 1 11	
Contribution from Port Fund towards the cost of Coast-Guard Establishment	10,000 0 0	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	10,000 0 0	
Cost of denaturalizing Salt ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	14 10 0	
Recovery of Clothing Charges ...	1 8 0	3,355 8 6	598 8 9	298 1 6	296 9 7	1,576 13 6	1,217 15 7	390 6 8	469 15 10	343 14 1	.....	8,549 6 0	
Ground and House Rent... ...	.....	12 0 0	427 8 0	12 0 0	.....	.....	.....	.....	.....	.....	.....	451 8 0	
Fees for Auditing Port Fund Accounts	280 0 0	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	280 0 0	
Sundrái Bandar Receipts ..	.....	.....	.....	420 0 0	.....	.....	.....	... ..	.....	.....	.....	420 0 0	
Recovery on account of lost dress.	.....	224 0 3	.....	.....	.....	.....	.....	... ..	.....	.....	.. ...	224 0 3	
Miscellaneous	... ..	.....	.....	.....	... .	.....	.....	.....	.....	.....	.....	19 10 3	
Total, Salt ...	25,038 4 8	4,390 1 6	44,31,482 4 1	7,75,914 2 0	13,32,011 6 7	58,80,071 1 2	52,85,981 14 10	11,68,870 1 2	1,34,496 4 2	3,72,871 4 6	6,60,546 5 1	2,00,71,673 1 9	
Miscellaneous.													
Proceeds of Waste-paper ...	.....	.....	2 1 0	.....	.....	1 4 0	.....	6 0 0	.....	.....	.....	9 5 0	
Stationery and Printing.													
Proceeds of Forms	.....	.....	.....	322 7 3	.....	127 14 3	47 2 0	8 3 6	16 0 2	41 10 6	6 13 0	570 2 8	
Total ..	.....	.....	2 1 0	322 7 3	.....	129 2 3	47 2 0	14 3 6	16 0 2	41 10 6	6 13 0	579 7 8	
LOCAL FUND REVENUE.													
Northern Port Fund.													
Port Dues	.....	.....	.....	20,508 15 9	.....	5,919 5 9	.....	.....	.....	.....	.....	26,428 5 6	
Proceeds of goods washed ashore.	.....	.....	.....	452 0 10	.....	32 7 10	.....	.....	.....	.....	.....	484 8 8	
Do. useless articles ...	.....	.....	.....	9 1 6	.....	.....	.....	.....	.....	.....	.....	9 1 6	
Advances	.....	.....	99 12 1	.....	.....	.....	.....	.....	.....	.....	.....	99 12 1	
Miscellaneous	1,755 9 8	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,755 9 8	
Sundrái Bandar Receipts ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Total ...	1,755 9 8	.....	99 12 1	20,970 2 1	.....	5,951 13 7	.....	.....	.....	.....	.....	28,777 5 5	

Heads of Receipt and Expenditure.	Presidency Division.	Northern Division.			Southern Division.					North Ka'nara.	Portuguese India.	Total.
	Bombay Head-Quarter Office.	Northern Frontier Range.	Khárághoda Range.	Surat Range, Daman and Diu.	The Deputy Collector, Coast Guard, Southern Division, Mátunga.	Thána Range.	Uran Range.	Alibág Range.	Ratnágiri Range.	Kánara Range.	Goa Range.	
RECEIPTS—*contd.*												
Local Fund Revenue—*contd.*												
Southern Port Fund.			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Port Dues	1,559 5 3	.....	.....	.....	2 11 6	10,150 7 0	8,367 1 6	2,904 15 6	12,619 2 9	5,414 11 6	.....	41,018 3 9
Proceeds of goods washed ashore.	.....	.....	.....	.....	.....	110 13 7	130 7 3	176 0 7	473 11 5	18 9 5	.....	909 10 3
Miscellaneous	2,610 0 3	.....	.....	.....	.....	38 12 4	.....	32 3 3	138 8 1	21 6 5	.....	2,840 14 4
Proceeds of useless articles ...	.....	.....	.....	.....	.....	2 12 7	7 0 0	.....	.....	8 3 6	.....	18 0 1
Advances	.....	.....	.....	.....	.....	.....	.....	.....	120 13 8	82 10 10	.....	203 8 6
Total, Southern Port Fund ...	4,169 5 6	.....	.....	.....	2 11 6	10,302 13 6	8,504 8 9	3,113 3 4	13,352 3 11	5,545 9 8	.....	44,990 8 2
Total, Local Fund Revenue ...	5,924 15 2	.....	99 12 1	20,970 2 1	2 11 6	16,254 11 1	8,504 8 9	3,113 3 4	13,352 3 11	5,545 9 8	.....	73,767 13 7
Ferry Tolls	.....	.....	.....	33 12 0	.....	.....	.....	.....	.....	.....	.....	33 12 0
Horse Fund	.....	7,371 4 10	.....	.....	.....	.....	.....	.....	.....	.....	.....	7,371 4 10
Tankária Dharm Talávi Fund ...	.....	.....	.....	42 12 0	.....	.....	.....	.....	.....	.....	.....	42 12 0
Total Receipts ...	30,963 3 10	11,761 6 4	44,31,584 1 2	8,10,243 9 4	13,32,023 5 10	59,09,066 12 5	68,52,645 10 10	11,72,386 5 5	1,50,551 5 4	3,79,270 11 5	6,60,553 2 1	2,17,41,049 10 0
EXPENDITURE.												
Refunds and Drawbacks—												
Excise on Spirits and Drugs.	.....	.....	.....	.....	.....	.....	4,590 13 0	.....	.....	.....	.....	4,590 13 0
Customs	.....	.....	.....	150 0 0	.....	.....	.....	5 0 0	.....	.....	.....	155 0 0
Salt	60,653 0 0	.....	.....	587 8 10	.....	113 7 10	22 2 0	.....	0 8 0	.....	.....	61,376 10 8
Total ...	60,653 0 0	.....	.....	737 8 10	.....	113 7 10	4,612 15 0	5 0 0	0 8 0	.....	.....	66,122 7 8
Excise on Spirits and Drugs.												
Salary of Establishment... ...	.....	.....	.....	.....	.....	1,818 1 8	16,242 6 4	.....	.....	.....	.....	18,060 8 0
Service Stamps	.....	.....	.....	.....	.....	10 0 0	89 3 0	.....	.....	.....	.....	99 3 0
Clothing to Peons...	.....	.....	.....	.....	.....	.....	318 0 0	.....	.....	.....	.....	318 0 0
Telegram Charges	.....	.....	.....	.....	.....	.....	2 14 0	.....	.....	.....	.....	2 14 0
Purchase and Repairs of Furniture	.....	.....	.....	.....	.....	.....	67 8 0	.....	.....	.....	.....	67 8 0
Municipal Tax	.....	.....	.....	.....	.....	.....	20 0 0	.....	.....	.....	.....	20 0 0
Travelling Allowance to Establishment...	.....	.....	.....	.....	.....	3 11 6	52 8 0	.....	.....	.....	.....	56 3 6
Fixed Contingencies	.....	.....	.....	.....	.....	.....	120 0 0	.....	.....	.....	.....	120 0 0
Total ..	.....	.....	.....	.....	.....	1,831 13 2	16,912 7 4	.....	.....	.....	.....	18,744 4 6
Sea Customs.												
Salary of Officers	.....	.....	.....	9,187 1 7	8,900 5 9	5,280 0 0	.....	.....	4,274 8 3	6,231 7 0	.....	33,873 6 7
Travelling Allowance to Officers.	.....	.....	.....	1,214 3 9	1,225 5 5	1,219 0 0	.....	.....	1,272 4 8	1,182 4 2	.....	6,113 2 0
Tentage Allowance to do. ...	.....	.....	.....	300 0 0	364 13 5	133 5 0	.....	.....	133 5 0	209 7 6	.....	1,140 14 11
Salary of Establishment... ...	.....	.....	47 11 9	32,074 9 4	4,611 9 11	2,609 7 11	.....	899 9 10	2,900 5 6	21,626 6 4	.....	64,769 12 7
Travelling Allowance to Officers	.....	.....	.....	1,761 8 1	1,321 12 1	561 2 3	.....	25 12 0	585 7 5	1,275 3 4	.....	5,530 13 2
Official Postage	.....	.....	.....	672 6 0	598 7 0	1,032 11 6	195 3 6	99 2 0	684 7 6	324 1 4	.....	3,606 6 6
Service Telegrams	.....	.....	.....	2 4 0	9 4 0	.....	.....	.....	10 7 0	0 8 0	.....	22 7 0
Fixed Contingencies	.....	.....	.....	1,038 0 0	240 0 0	120 0 0	.....	60 0 0	120 0 0	455 0 0	.....	2,033 0 0
Purchase and Repairs of Furniture	.....	.....	.....	13 10 0	118 0 0	28 0 0	10 13 0	.....	28 3 0	15 10 0	.....	214 4 0
Boat Stores and Repairs...	.....	.....	.....	1,011 1 2	1,284 12 2	8 14 5	54 9 4	.....	57 0 11	49 13 7	.....	2,466 3 7
Carriage of Records	.....	.....	.....	152 11 9	.....	65 13 9	.....	.....	77 7 3	122 1 0	.....	418 11 9
Boat-hire	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Water-supply	.....	.....	.....	151 12 5	.....	.....	.....	.....	.....	.....	.....	151 12 5
Petty Construction and Repairs	.....	.....	.....	143 8 8	.....	514 3 10	8 1 6	167 15 7	22[illegible] 2 8	460 7 5	.....	1,516 7 8

Weather-fences	.....	.....	.....	.....	.....	149 13 6	72 5 4	50 13 0	99 5 0	87 0 9	.....	459 5 7
Boat Contingencies	.....	.....	.....	5 4 0	9 0 0	.....	.....	.....	.....	.....	.....	14 4 0
Clothing for Peons	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Rewards	.....	.....	.....	1,541 0 0	.....	893 8 0	.....	.....	20 0 0	.....	.....	2,454 8 0
Boat Allowance	.....	.....	.....	.....	.....	.....	.....	180 0 0	.....	.....	.....	180 0 0
Purchase of Boats	.....	.....	.....	.....	.....	225 0 0	.....	.....	.....	.....	.....	225 0 0
Conveyance of Confiscations	.....	.....	.....	.....	.....	36 7 8	0 8 0	.....	.....	.....	.....	36 15 8
Bháta to Prisoners	.....	.....	.....	.....	.....	2 10 6	.....	.....	.....	.....	.....	2 10 6
Gádis and Takyás and Carpets	.....	.....	.....	29 15 9	65 0 0	74 6 0	.....	.....	172 4 0	236 8 6	.....	578 2 3
Rents, Rates and Taxes	.....	.....	.....	368 5 4	17 8 0	148 5 9	51 8 0	16 0 0	399 0 0	18 0 0	.....	1,018 11 1
Total	.....	.....	47 11 9	49,667 5 10	18,765 13 9	13,102 14 1	393 0 8	1,499 4 5	11,056 4 2	32,294 8 7	.....	1,26,826 15 3
SALT—IMPERIAL.												
Administration of Salt Revenue in Portuguese India.												
Salary of Officers	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	12,000 0 0	12,000 0 0
Travelling Allowance to Officers	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,500 0 0	1,500 0 0
Tentage to Officers	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	80,068 9 11	82,104 14 2
Salary of Establishment	.....	.....	.....	20,36 4 3	.....	.....	.....	.....	.....	.....		2,651 2 1
Travelling Allowance to Establishment	.....	.....	.....	27 1 0	.....	.....	.....	.....	.....	.....	2,624 1 1	
Fixed Contingencies	.....	.....	.....	186 10 0	.....	.....	.....	.....	.....	.....	885 1 3	1,071 11 3
Office Rent, Rates and Taxes	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	586 0 0	586 0 0
Official Postage	.....	.....	.....	34 1 0	.....	.....	.....	.....	.....	.....	43 10 6	77 11 6
Service Telegrams	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	68 5 0	68 5 0
Salt Purchase and Freight	.....	.....	.....	3,264 0 6	.....	.....	.....	.....	.....	.....	10,562 2 8	13,826 3 2
Purchase and Storage of Barágra Salt	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....		.....
Purchase and Repairs of Furniture	.....	.....	.....	30 2 0	.....	.....	.....	.....	.....	.....	560 0 0	590 2 0
Boat Stores and Repairs	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,012 7 3	1,012 7 3
Rewards to Informers	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	65 0 0	65 0 0
Conveyance of Treasure	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	20 8 0	20 8 0
Thatching of Salt-heaps	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	0 10 6	0 10 6
Carriage of Records	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	9 4 0	9 4 0
Petty Construction and Repairs	.....	.....	.....	20 0 0	.....	.....	.....	.....	.....	.....	1,173 1 11	1,193 1 11
Law Charges	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	0 4 7	0 4 7
Charges for Denaturalizing Salt	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1 7 6	1 7 6
Compensation to Salt-works Proprietors	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....		
Miscellaneous	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,17,743 2 6	1,17,743 2 6
Total	.....	.....	.....	5,598 2 9	.....	.....	.....	.....	.....	.....	2,28,923 12 8	2,34,521 15 5
Presidency Proper.												
Salary of Officers	36,491 4 10	9,196 10 9	10,620 7 10	.....	11,559 1 1	.....	4,126 0 6	.....	.....	.....	.....	71,993 9 0
Travelling Allowance to Officers	2,089 11 3	1,503 14 7	215 10 0	.....	262 14 0	.....	1,228 10 9	.....	.....	.....	.....	5,300 12 7
Tentage to Officers	454 0 0	177 6 10	.....	.....	.....	.....	151 6 8	.....	.....	.....	.....	782 13 6
Salary of Establishment	14,290 1 0	1,55,881 2 11	42,304 0 4	32,583 0 4	47,599 3 8	1,37,356 13 10	1,11,143 6 1	36,088 11 0	48,359 0 8	10,913 13 4	.....	6,36,519 5 2
Travelling Allowance to Establishment	2,466 7 2	6,182	699 11 0	925 12 6	1,081 13 6	3,153 3 6	2,011 4 10	519 9 3	939 6 0	166 7 0	.....	18,146 0 2
Horse Allowance	[illegible]		239 8 3	.....	300 0 0	.....	.....	.....	.....	.....	.....	1,458 4 1
Official Postage			136 0 6	79 0 0	60 12 0	353 15 6	427 15 0	175 15 6	93 14 0	119 1 0	.....	3,100 14 6
Fixed Contingencies			965 11 6	192 0 0	432 0 0	1,681 4 0	1,438 0 0	403 14 6	842 10 3	204 12 0	.....	9,078 5 9
Service Telegrams	164 0 0	20 14 0	17 6 0	5 2 0	.....	.....	.....	1 0 0	3 2 0	1 7 0	.....	212 15 0
Purchase and Repairs of Furniture	180 2 0	33 8 0	23 7 0	64 2 6	140 8 0	360 0 0	290 8 0	183 14 6	64 2 6	26 6 0	.....	1,366 10 6
Commission on Salt Tax Collection	.....	.....	11,501 15 7	.....	.....	.....	.....	.....	.....	.....	.....	11,501 15 7
Rewards	.....	448 0 0	6 8 0	755 0 0	12 0 0	451 6 0	106 0 0	78 4 0	107 0 0	115 11 5	.....	2,079 13 5
Petty Construction and Repairs	.....	1,019 5 6	87 8 6	2,303 11 1	427 14 6	4,486 12 1	6,937 15 5	216 14 0	337 14 11	98 15 6	.....	15,916 15 6
Weather-fences	.....	419 13 6	131 13 0	49 12 9	316 14 0	678 12 4	830 2 7	461 15 8	83 14 11	.....	.....	2,973 2 9
Compensation for Land	.....	11,822 7 8	5,581 8 11	.....	.....	.....	.....	.....	.....	.....	.....	17,404 0 7

Heads of Receipt and Expenditure.	Presidency Division.	Northern Division.			Southern Division.					North Ka'nara.	Portuguese India.	Total.
	Bombay Head-Quarter Office.	Northern Frontier Range.	Khárághoda Range.	Surat Range, Daman and Diu.	The Deputy Collector, Coast Guard, Southern Division, Mátunga.	Thána Range.	Uran Range.	Alibág Range.	Ratnágiri Range.	Kánara Range.	Goa Range.	
EXPENDITURE—*continued.*	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
SALT—IMPERIAL—*continued.*												
Presidency Proper—continued.												
Pay to Sick Peons	.....	.....	7 11 9	.....	.....	19 14 11	.....	.....	5 5 7	.....	... ..	33 0 3
Purchase of Scales and Weights	.....	.....	.....	.....	.....	.....	.....	.....	65 0 0	.....	.....	65 0 0
Purchase of Books, Maps, &c. ...	.....	.....	... ..	.....	10 0 0	.....	.....	.....	.....	.....	.....	10 0 0
Carriage of Records	894 15 3	.....	.....	.....	361 7 1	.....	95 3 3	.....	.....	.....	.....	1,351 9 7
Bháta to Prisoners and Conveyance	.....	55 5 0	.. ...	.....	0 9 8	1 3 0	10 12 4	4 15 9	4 4 6	0 11 6	.....	77 13 9
Feed of detained Animals ...	.....	.....	.....	4 12 0	.....	1 8 0	.. ...	.....	.....	.. ...	.....	6 4 0
Gádis and Takyás and Carpets	.....	.....	.....	.....	.....	248 14 9	295 6 1	.....	.....	.....	.....	544 4 10
Law Charges	.....	.....	.....	.....	.....	.....	.....	.....	26 1 3	.....	.....	26 1 3
Parcel Charges	67 4 3	.....	.....	... ..	.....	.....	.....	.....	.....	.....	.....	67 4 3
Charges for destroying Salt ...	.. ...	.....	.....	28 2 6	.....	.....	.....	.....	.....	.....	.....	28 2 6
Medical Charges	139 8 9	.....	157 3 4	.....	.....	.....	.....	.....	.....	.....	.....	296 12 1
Conveyance of Confiscated Salt.	.....	0 3 0	.....	.....	.....	0 4 6	13 6 0	1 10 0	4 9 6	3 6 0	.....	23 7 0
Expenditure for getting information of Smugglers	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Water-supply Charges	.....	74 13 10	221 14 6	.....	.....	.....	213 11 9	352 2 4	.....	.....	.....	862 10 5
Bháta to Witnesses	.....	.....	.....	.....	.. ...	1 4 6	.....	.....	5 12 0	.....	.....	7 0 6
Charges in connection with Salt supplied to Fish-curing Yards .	.....	.....	.....	.. ...	.....	.....	.....	.....	363 2 4	.....	.....	363 2 4
Conveyance of Treasure... ...	.....	.....	25 14 0	.....	.....	.....	15 10 0	.....	9 0 0	20 0 0	.....	70 8 0
Purchase of New Boats... ...	.....	.....	.....	.....	534 10 0	54 0 0	95 0 0	.....	20 0 0	.....	.....	703 10 0
Boat Stores and Repairs... ..	4,558 2 11	.....	.....	1,685 15 3	9,823 6 3	27 5 9	85 2 0	.....	0 14 0	.....	.....	16,180 14 2
Boat Allowance	.....	.....	.. ...	.....	299 0 6	4,707 11 2	2,183 10 7	1,009 8 0	3,814 0 5	.....	... .	12,013 14 8
Peons' Clothing	42 2 0	3,962 8 4	249 9 0	3,344 14 0	13,580 11 3	.....	.....	.....	.....	.....	.....	21,179 12 7
Fees for taking Copies of Proceedings...	.....	.....	.....	.....	.....	.....	.. ...	.....	.....	.....	.....	.....
Office Rent, Rates and Taxes ...	.....	.....	125 9 7	.....	60 0 0	... ..	48 0 0	.....	4 0 0	.....	.....	237 9 7
Rent for Land	.....	.....	50 0 0	.....	... ..	.....	.....	.....	.....	.....	.....	50 0 0
Cost of Compass	.....	.....	.....	.. ...	.....	.....	.....	.....	.....	.....	.....	.....
Tracing Cloth	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Advertisement Charges	9 0 0	.....	.....	.....	57 0 6	23 9 7	.....	.....	.....	.....	.....	89 10 1
Ground-rent	.....	81 2 0	.....	.....	.....	.....	.....	.....	.....	.....	.....	81 2 0
Gaon-kharch Allowance	.....	.....	540 0 0	.....	.....	.....	.....	.....	.....	.....	.....	540 0 0
Cost of Maps	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Salt Purchase and Freight ...	.....	.....	2,43,897 2 3	.. ...	.....	.....	.....	.....	.....	.....	.....	243,897 2 3
Prize for manufacturing Best Salt	.....	... ..	600 0 0	.....	.....	.....	.....	.....	.....	.....	.....	600 0 0
Ordnance Stores (Repairs) ...	.....	52 8 0	.....	.....	.....	.....	.....	.....	.....	.....	.....	52 8 0
Charges for making Mile Stones .	.....	12 6 0	.....	.....	.....	.....	.....	.....	.....	.....	.....	12 6 0
Total ...	64,532 6 11	1,96,735 14 2	3,18,400 4 10	42,021 4 11	86,919 14 0	1,53,607 15 5	1,31,747 3 10	39,498 6 6	55,153 2 10	11,670 10 9	.....	11,00,287 4 2
TOTAL SALT ...	64,532 6 11	1,96,735 14 2	3,18,400 4 10	47,619 7 8	86,919 14 0	1,53,607 15 5	1,31,747 3 10	39,498 6 6	55,153 2 10	11,670 10 9	2,28,923 12 8	13,34,809 3 7
Allowances and Assignments.												
Haks	.....	.....	5,378 15 2	3,285 7 4	.....	849 13 2	1,440 13 9	491 13 7	1,575 4 0	.....	.....	13,022 3 0
MARINE FUNDS.												
NORTHERN PORT FUND.												
Collection and Management.												
Establishment	252 0 0	.....	.....	.....	.....	82 0 0	.....	.....	... ..	.....	.....	334 0 0
Contingencies	112 0 0	.....	.....	.....	.....	12 0 0	.....	.....	.....	.....	.....	124 0 0
Removal of Waifs	.....	... ..	.....	.....	.....	.. ...	.....	.. ...	.....	.....	.....	.....
Contribution to Coast-guard Establishment	5,000 0 0	.. ...	.....	.....	.....	.....	.....	.....	....	.....	.....	5,000 0 0

Vessels and Boats.												
Establishment	.....	.....	.....	514 0 0	.....	.....	.....	.....	.....	.....	.....	514 0 0
Contingencies	.....	.....	.....	28 7 10	.....	.....	.....	.....	.....	.....	.....	28 7 10
Pensions and Gratuities... ...	.....	.....	.....	134 13 0	.....	.....	.....	.....	.....	.....	.....	134 13 0
Beacons and Light-houses.												
Establishment	... ..	.....	.....	3,505 1 4	.....	.....	.....	.....	.....	.....	.....	3,505 1 4
Travelling Allowance	.....	.....	.....	4 4 9	.....	.....	.....	.....	.....	.....	.....	4 4 9
Cost of Original works and repairs executed by Public Works Department	.....	.....	14,941 8 0	5,281 0 0	.....	.....	.....	.....	.....	.....	.....	20,222 8 0
Contingencies	138 0 0	... ..	.....	1,690 2 8	.....	.....	.....	.....	.....	.....	.....	1,828 2 8
Local Allowance	.....	.....	.....	244 2 0	.....	.....	.....	.....	.....	.....	.....	244 2 0
Purchase and maintenance of Buoys	.....	.....	.....	150 10 0	.....	.....	.....	.....	.....	.....	.....	150 10 0
Cost of original works and repairs executed departmentally.	.....	... ...	... ..	195 6 6	.....	.....	.....	.....	.....	.....	.....	195 6 6
Carriage of Waifs and Salvage.	.....	.....	.....	53 3 2	.....	.....	.....	.....	.....	.....	.....	53 3 2
Sundrái Bandar Establishment...	.....	.....	.....	.....	.....	.....	... .	.....	.....	.....	.....	.....
Total ...	5,502 0 0	.....	14,941 8 0	11,8 1 3 3	.. ...	94 0 0	.....	.....	.....	.....	.. ..	32,338 11 3
SOUTHERN PORT FUND. *Collection and Management.*												
Pay of Port Officer	.....	.....	.....	.....	.....	.....	... ..	.....	.....	2,397 0 0	.....	2,397 0 0
Do. of Establishment	648 0 0	.....	.....	.....	.....	72 0 0	.....	248 8 0	.....	.....	.....	968 8 8
Contribution to Coast-guard Establishment	5,000 0 0	.....	.....	.....	.. ...	.....	.....	.....	.....	.....	.....	5,000 0 0
Contingencies	195 6 0	.....	.....	.....	.....	.....	.....	53 3 6	58 0 0	.....	.....	306 9 6
Removal of Waifs	.....	.....	.....	.....	.. ...	.....	.....	.....	.....	.....	.....	.....
Miscellaneous	2 12 0	... ..	.....	.....	.....	.....	.....	.....	.....	.....	.....	2 12 0
Vessels and Boats.												
Establishment	.....	.....	.....	.....	.....	.....	.....	.....	1,094 11 10	1,175 9 3	. ...	2,270 5 1
Contingencies	93 8 0	.....	.....	.....	.....	.....	.....	.....	792 15 3	736 12 10	.....	1,623 4 1
Pensions and Gratuities... ...	.....	.....	.....	.....	.....	.....	.....	.....	46 5 2	363 5 4	.....	409 10 6
Beacons and Light-houses.												
Establishment	621 2 3	.....	.....	.....	.....	924 10 6	288 0 0	653 5 8	3,303 2 8	5,104 0 10	.....	10,894 5 11
Travelling Allowance	.....	.....	.....	.....	.....	1 3 6	2 15 0	3 3 0	0 8 0	14 8 0	.....	22 5 6
Pensions and Gratuities... ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Carriage of Waifs and Salvage ...	.....	.....	.....	.....	.....	242 10 2	36 14 5	34 0 6	652 6 4	2 11 5	.....	968 10 10
Purchase and maintenance of Buoys	.....	.....	.....	.....	.....	.....	.....	108 2 0	466 14 7	528 10 3	.....	1,103 10 10
Contingencies	624 14 3	... ..	.....	... ..	.....	492 6 2	130 15 3	189 12 5	2,681 14 2	2,995 11 9	.....	7,115 10 0
Refunds	.....	.....	.....	.....	.....	.....	1 12 0	.....	35 7 0	92 12 0	.....	129 15 0
Cost of original works and repairs executed by Public Works Department	.....	.....	.....	.....	.....	1,481 0 0	.....	.....	1,939 0 0	1,479 0 0	...	4,899 0 0
Do. do. Departmentally ...	.....	.....	.....	.....	.....	48 0 0	.....	22 8 0	40 0 0	38 13 9	.....	149 5 9
Total ..	7,185 10 6	.....	.....	.....	.....	3,261 14 4	460 8 8	1,259 7 7	11,106 8 6	14,986 15 5	.....	38,261 1 0
Total, Marine Fund ...	12,687 10 6	...	14,941 8 0	11,801 3 3	.....	3,355 14 4	460 8 8	1,259 7 7	11,106 8 6	14,986 15 5	.....	70,599 12 3
Tankária Dharm Talávr Fund ...	.. ...	.....	.....	60 0 0	.....	.....	.....	.....	.. ...	.....	.....	60 0 0
Horse Fund ...	.....	16,891 8 4	.....	.....	.....	.....	.....	.....	.....	.....	.....	16,891 8 4
GRAND TOTAL ...	1,37,872 9 1	2,13,627 6 6	3,38,768 7 9	1,13,171 0 11	1,05,685 11 9	1,72,861 14 0	1,55,567 1 3	42,754 0 1	78,891 11 6	58,952 2 9	2,28,923 12 8	16,47,076 6 7

G. W. VIDAL,
Collector of Salt Revenue.

STATEMENT No. V, showing the Produce and Sales of Salt

Divisions.	Tálukas.	Number of sales.	Number of Salt-works.	Balance at the commencement of the year.	Produce.			Total of Balance and Produce.
					Estimated contents of heaps.	Excess over estimate of lots disposed of.	Total according to Revised Estimates.	
				M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.
	Ahmedabad Collectorate.							
	Khárághoda...	2	2	18,06,683 19 0	* 11,97,886 13 0	88,487 29 0	12,86,374 2 0	30,93,057 21 0
	Ahmedabad...	...	...	47,659 0 0	† 1,26,299 0 0	143* 0 0	1,26,442 0 0	1,74,101 0 0
	Total ...	2	2	18,54,342 19 0	13,24,185 13 0	88,630 29 0	14,12,816 2 0	32,67,158 21 0
	Surat Collectorate.							
	Bulsár	1	1	1,91,390 0 0	‡3,45,439 0 0	16,362 0 0	3,61,801 0 0	5,53,191 0 0
	Thána Collectorate.							
	Umbargaon	1	1	6,777 0 0	7,900 0 0	554 0 0	8,454 0 0	15,231 0 0
	Bassein	6	27	1,73,782 30 0	11,12,012 20 0	37,239 0 0	11,49,251 20 0	13,23,034 10 0
	Ghodbandar	7	45	2,09,588 35 0	10,79,966 35 0	34,749 35 0	11,14,716 30 0	13,24,305 25 0
	Trombay	4	20	53,751 14 0	6,85,369 10 0	9,573 0 0	6,94,942 10 0	7,48,693 24 0
	Island of Bombay.							
	Mátunga	6	25	78,840 20 0	7,27,520 10 0	18,260 10 0	7,45,780 20 0	8,24,621 0 0
	Kolába Collectorate.							
	Panvel	6	19	85,698 11 0	5,61,201 5 0	8,838 20 0	5,70,039 25 0	6,55,737 36 0
	Uran	10	88	3,90,993 10 0	20,90,274 0 0	58,099 39 0	21,48,373 39 0	25,39,367 9 0
	Sánkse	5	32	1,03,791 5 0	7,22,542 4 40	28,672 34 40	7,51,214 39 0	8,55,006 4 0
	Karanja	4	26	1,41,719 0 0	6,05,556 0 0	35,660 20 0	6,41,216 20 0	7,82,935 20 0
	Ratnágiri Collectorate.							
	Shiroda	1	27	11,709 0 0	80,833 10 40	373 37 40	81,207 8 0	92,916 8 0
	Vengurla	...	...	.....	.....	.....	.....	.....
	Kánara Collectorate.							
	Ankola	1	136	1,02,486 38 0	2,86,653 6 30	1,325 19 40	2,87,978 25 70	3,90,465 23 70
	[redacted]al ...	51	446	§13,58,138 3 0	79,59,828 21 30	2,33,347 15 40	81,93,175 36 70	95,52,313 39 70
	Portuguese India.							
	Daman	...	...	3,801 15 0	§ 13,856 0 0	.....	13,856 0 0	17,657 15 0
	Goa	...	...	40,730 0 0	2,14,907 11 0	13,266 30 0	2,28,174 1 0	2,68,904 1 0
	Bárdez	...	...	32,819 17 40	1,95,024 0 0	6,195 24 40	2,01,219 14 40	2,34,039 2 0
	Sálsette	...	...	29,071 35 0	1,10,823 39 0	4,501 20 0	1,15,325 19 0	1,44,397 14 0
	Total ...	...	..	1,02,621 12 40	5,20,755 10 0	23,963 34 40	5,44,719 4 40	7,47,340 17 0
	GRAND TOTAL ...	54	449	35,71,293 9 40	1,01,64,064 4 30	3,62,303 39 0	1,05,26,368 3 30	1,40,37,661 12 70

manufactured in the Bombay Presidency for the five years ending 1889-90.

Sales.				Amount of Excise Duty collected.	Loss and Wastage.	Total of sales and Loss and Wastage.	Balance in hand at the close of the year.	Remarks.
On payment of Full duty.	On payment of Nominal Duty.	Free of Duty.	Total.					
M. s. t.	M. s. t.	M. s. t.	M. s. t.	Rs. a. p.	M. s. t.	M. s. t.	M. s. t.	
14,94,134 0 0	.....	1,031 20 0	14,95,165 20 0	37,90,737 8 0	23,548 32 0	15,18,714 12 0	15,74,343 9 0	Maunds 117,407 transferred to Amalner.
1,26,267 0 0	.....	.....	1,26,267 0 0	3,15,667 8 0	853 0 0	1,27,120 0 0	46,981 0 0	† Received from Kharaghoda.
16,20,401 0 0	.....	1,031 20 0	16,21,432 20 0	41,06,405 0 0	24,401 32 0	16,45,834 12 0	16,21,324 9 0	
3,02,845 0 0	.....	.....	3,02,845 0 0	7,57,112 8 0	20,829 0 0	3,23,674 0 0	2,29,517 0 0	‡ Maunds 14,984 transferred to Daman.
8,239 0 0	.....	.....	8,239 0 0	20,597 8 0	818 0 0	9,057 0 0	6,174 0 0	
9,59,243 0 0	.....	210 35 0	9,59,453 35 0	24,35,696 6 0	94,688 25 0	10,54,142 20 0	2,68,891 30 0	
8,17,217 30 0	26,856 0 0	.....	8,44,073 30 0	20,02,274 4 0	1,07,423 15 0	9,51,497 5 0	3,72,808 20 0	
5,30,424 10 0	5,328 0 0	959 0 0	5,36,711 10 0	13,43,511 6 0	55,380 20 0	5,92,091 30 0	1,56,601 34 0	
5,68,380 30 0	29,824 0 0	.....	5,98,204 30 0	12 94,906 6 0	42,215 20 0	6,40,420 10 0	1,84,200 30 0	
3,74,620 34 0	4,464 0 0	1 0 0	3,79,085 34 0	10,40,915 2 0	47,156 11 0	4,26,242 5 0	2,29,495 31 0	
14,11,410 0 0	55,514 0 0	11,913 30 0	14,78,837 30 0	39,85,023 6 0	1,36,277 10 0	16,15,115 0 0	9,24,252 9 0	
4,28,229 2 40	39,024 0 0	.....	4,67,253 2 40	11,55,545 2 6	64,432 10 0	5,31,685 12 40	3,23,820 31 40	
85,062 0 0	3,78,256 0 0	.....	4,63,318 0 0	2,39,336 10 0	50,793 20 0	5,14,111 20 0	2,68,824 0 0	
48,056 0 0	.....	.....	48,056 0 0	1,20,140 0 0	4,524 8 0	52,580 8 0	40,336 0 0	
.....	.....	.....	.....	1,622 14 0	.....	.....	.....	
148,976 19 0	.....	.....	1,48,976 19 0	3,72,441 3 0	15,940 38 40	1,64,917 17 40	2,25,548 17 30	
53,79,859 5 40	5,39,266 0 0	13,084 25 0	59,32,209 30 40	1,40,12,010 5 6	6,19,650 17 40	65,51,860 8 0	30,00,453 31 70	§ Received from Bulsár maunds 13,856; maunds 1,872-33 returned by fish-curers.
.....	.....	15,482 7 0	15,482 7 0	.....	9 0 0	15,491 7 0	2,?36 8 0	
34,960 24 0	.....	‖ 94,768 4 0	1,29,728 28 0	¶ 87,405 8 0	6,551 3 9	1,36,279 31 9	1,32,624 9 71	‖ This includes Mds. 10-34-0 issued in lieu of drowned salt.
1,78,895 37 0	.....	6,092 20 0	1,84,988 14 0	4,47,239 10 0	6,873 4 0	1,91,861 18 0	42,177 24 0	¶ This includes Mds. 1-24-0 on which duty was charged at Rs. 5 per md.
35,707 1 0	.....	52,792 15 0	88,499 16 0	89,267 9 0	7,938 39 40	91,438 15 40	47,958 38 40	
2,49,563 19 0	.....	1,53,652 39 0	4,03,216 18 0	6,23,912 11 0	21,363 0 49	4,24,579 24 49	2,22,760 32 31	
75,52,668 24 40	5,39,266 0 0	1,83,251 11 0	82,75,185 35 40	1,94,99,440 6 6	6,86,253 16 9	89,61,439 11 49	50,72,222 1 21	

G. W. VIDAL,
Collector of Salt Revenue.

STATEMENT No. VI., showing the Quantities of Salt sold at the various Sazás in the Konkan and

Tálukas and Sazás.	At 2 pies.		At 3 pies.		At 5 pies.		At 6 pies.		At 7 pies.	
	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
Umbargaon ... ... Maroli	...	...	...	...	...	...	...	..	...	...
Umela	...	...	...	...	...	...	...	...	...	...
Gokhivra	...	...	...	...	...	...	...	...	...	...
Pápdi	...	...	...	...	...	...	...	...	...	...
Bassein ... ... 1st Juchandra ...	...	...	...	...	...	...	...	...	...	...
2nd do. ...	...	...	...	...	...	...	...	...	...	...
Panju	...	...	...	...	...	...	...	...	...	...
Bháyndar	...	...	...	...	200 0 0	5 0 0	...	...	1,160 0 0	43 8 0
Murdha A. ...	...	...	...	...	...	...	...	...	720 0 0	27 0 0
Murdha B. ...	80 0 0	1 0 0	...	..	320 0 0	8 0 0	484 0 0	15 2 0	...	...
Ghodbandar... ... Morwa	...	...	...	...	1,880 0 0	47 0 0	...	...	...	...
Dongri	...	...	...	...	640 0 0	16 0 0	...	...	720	0 0 27 0 0
Málavni	...	...	...	...	...	..	...	...	...	...
Goregaon	...	...	...	...	...	...	...	...	...	...
Trombay	...	...	...	...	...	...	...	...	...	...
Devnar	...	...	...	...	...	...	...	...	...	...
Trombay ... ... Máhul	...	...	...	...	...	...	10,000 0 0	312 8 0	...	...
Ghátkopar ...	...	...	...	...	...	...	...	...	...	...
Wadála	...	...	...	...	...	...	...	...	...	...
Dadkhudai ...	...	...	...	...	...	...	...	...	...	...
Sulemánsha ...	...	...	...	...	...	...	...	...	...	...
Mátunga ... ... Rowli	...	...	...	...	...	...	...	...	...	...
Salámati	...	...	...	...	...	...	...	...	...	...
Kewni	...	..	...	...	...	...	...	...	...	...
Satatorne	...	...	3,310 0 0	51 11 6	...	...	...	...	...	...
Dabji	...	...	1,890 0 0	29 8 6	...	...	10,514 0 0	328 9 0	...	...
Dongarkhár ...	800 0 0	8 5 4	4,630 0 0	72 5 6	...	...	8,684 0 0	271 6 0	...	...
Musghat	...	...	4,106 0 0	64 2 6	...	...	10,685 0 0	333 14 6	...	...
Chiwri	...	...	12,559 0 0	196 3 9	...	...	7,630 0 0	238 7 0	...	...
Uran ... ... Gamti	...	...	2,990 0 0	46 11 6	...	...	10,579 0 0	330 9 6	...	...
Kántekhár ...	...	...	3,840 0 0	60 0 0	...	...	7,470 0 0	233 7 0	...	...
Shewa	...	...	3,200 0 0	50 0 0	...	...	7,262 0 0	226 15 0	...	...
Zagdi	...	...	11,270 0 0	176 1 6	...	...	17,335 0 0	541 11 6	...	...
Rámshankar ...	...	...	6,815 0 0	106 7 9	...	...	10,315 0 0	322 5 6	...	...
Bhendkal	...	..	...	...	...	...	...	...	...	...
Karanja ... ... Sonmogra... ...	...	...	...	...	...	...	...	...	...	...
Ovlibhendi ...	...	...	...	...	...	...	...	...	...	...
Chirner	...	...	5,500 0 0	85 15 0	...	...	...	...	...	...
Panvel	...	...	...	...	...	...	...	...	...	...
Wághivli	...	...	...	..	...	...	...	...	...	...
Panvel ... ... Belápur	...	...	...	...	...	...	...	...	...	...
Karave	...	...	1,000 0 0	15 10 0	...	...	...	...	...	...
Nerul	...	...	1,000 0 0	15 10 0	...	...	...	...	...	...
Sarsole	...	...	...	...	...	...	...	...	...	...
Umerda	...	...	...	...	...	...	...	...	...	...
Sambri	...	...	...	...	...	...	...	...	...	...
Pen ... ... Shilotar	...	...	...	...	...	...	2,455 20 0	76 11 9	...	...
Sonagar	...	...	...	...	...	...	...	...	...	...
Chikhli	...	...	16 0 0	0 4 0	...	...	59 18 0	1 13 9	...	...
Shirda ... ... Shiroda	...	...	...	...	...	...	16 0 0	0 8 0	...	...
Ankola ... ... Nagarbail	..	...	...	...	...	...	...	...	...	...
Goa ... ... Goa	...	...	...	...	...	...	...	...	...	...
Bardez ... ... Bárdez	...	...	...	...	...	...	...	...	...	...
Sálsette ... ... Sálsette	...	...	...	...	...	...	...	...	...	...
Total ...	880 0 0	9 5 4	62,126 0 0	970 11 6	3,040 0 0	76 0 0	103,488 38 0	3,234 0 6	2,600 0 0	97 8 0

At 8 pies.		At 9 pies.		At 10 pies.		At 1 anna.		At 1 anna 2 pies.	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	645 30 0	40 5 9	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	631 0 0	39 7 0	...	...
...	...	...	...	...	...	...	...	...	...
240 0 0	10 8 0	...	...	1,440 0 0	72 0 0	20,758 10 0	1,297 6 3	5,660 0 0	424 8 0
..	...	...	...	4,557 20 0	227 14 0	68,596 10 0	4,287 4 3	6,876 0 0	515 11 2
...	...	...	...	5,748 20 0	287 6 10	40,123 10 0	2,507 11 3	6,282 0 0	471 2 5
...	...	...	...	6,870 0 0	343 8 0	72,469 30 0	4,529 5 9	5,434 0 0	407 8 10
...	...	...	...	8,012 0 0	400 9 7	36,965 0 0	2,310 5 0	9,720 0 0	729 0 0
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	225 0 0	14 1 0	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	16,000 0 0	1,000 0 0	...	...
...	...	...	...	...	...	...	...	...	...
...	...	14,248 0 0	672 9 0	...	...	9,157 30 0	572 5 9	...	...
...	...	120 0 0	5 10 0	...	...	2,792 10 0	174 8 3	...	...
...	...	6,424 0 0	301 2 0	...	...	13,377 0 0	836 1 0	...	...
...	...	24,310 0 0	1,608 4 6	...	...	11,618 0 0	726 2 0	...	...
...	...	...	...	...	...	1,729 10 0	108 1 3	...	...
...	...	...	...	...	...	1,116 0 0	69 12 0	...	...
...	...	...	...	...	...	11,118 0 0	694 14 0	...	...
...	...	...	...	...	...	5,881 0 0	367 9 0	...	...
...	...	...	...	...	...	19,018 0 0	1,188 10 0	...	...
...	...	...	...	...	...	11,012 0 0	688 4 0	...	...
..	...	...	...	...	...	22,427 0 0	1,401 11 0	...	...
...	...	...	...	...	...	23,020 0 0	1,438 12 0	...	...
...	...	...	...	...	...	24,983 0 0	1,561 7 0	...	...
...	...	...	...	...	...	13,096 0 0	818 8 0	...	...
...	...	...	...	...	...	47,906 0 0	2,994 2 0	...	...
...	...	...	...	...	...	31,130 0 0	1,945 10 0	...	...
...	...	...	...	...	...	1,31,797 0 0	8,237 5 0	...	...
...	...	..	...	...	...	1,26,314 0 0	7,894 10 0	...	...
...	...	...	...	...	...	1,01,880 0 0	6,367 8 0	...	...
...	...	...	...	...	...	36,344 20 0	2,271 8 6	...	...
...	...	...	...	...	...	30 0 0	1 14 0	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	3,920 0 0	245 0 0	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	5,502 0 0	343 14 0	...	...
...	...	...	...	...	...	14,416 12 0	901 0 4	...	...
...	...	...	...	...	...	7,954 20 0	497 2 6	...	...
...	...	...	...	...	...	19,885 0 0	1,242 13 0	...	...
...	...	...	...	...	...	42,370 24 0	2,648 2 7	...	...
...	...	...	...	...	...	...	...	...	...
...	...	..	...	...	...	218 0 0	13 10 0	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
240 0 0	10 8 0	55,202 0 0	2,587 9 6	26,628 0 0	1,331 6 5	996,427 16 0	62,276 11 5	33,972 0 0	2,547 14 5

At 1 anna 3 pies.		At 1 anna 4 pies.		At 1 anna 5 pies.		At 1 anna 6 pies.		At 1 anna 7 pies.	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	2,120 0 0	185 8 0	...	...	15,570 20 0	1,557 0 10
...	...	...	...	5,683 0 0	497 4 2	...	...	24,142 20 0	2,414 4 0
...	...	...	...	1,760 0 0	154 0 0	...	...	10,141 0 0	1,014 1 7
...	...	...	...	1,320 0 0	115 8 0	...	...	19,652 20 0	1,965 4 0
...	...	...	...	4,439 30 0	388 7 8	...	...	20,497 0 0	2,049 11 2
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
240 0 0	18 12 0	...	...	...	...	17,047 0 0	1,598 2 6	...	...
...	...	...	...	...	...	7,568 0 0	709 8 0	...	...
...	...	...	...	...	...	16,433 20 0	1,540 10 3	...	...
660 0 0	51 9 0	...	...	...	...	5,703 0 0	534 10 6	...	...
...	...	...	...	...	...	80 0 0	7 8 0	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	180 0 0	16 14 0	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	1,692 0 0	141 0 0	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	720 0 0	60 0 0	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
751 0 0	58 10 9	...	...	...	...	...	...	...	...
5,350 0 0	417 15 6	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
2,160 0 0	168 12 0	...	...	...	...	...	...	...	...
16 0 0	1 4 0	...	...	...	...	72 0 0	6 12 0	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
105 0 0	8 3 3	...	...	...	...	1,008 0 0	94 8 0	...	...
60 0 0	4 11 0	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	970 4 0	90 15 2	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
6,342 0 0	729 13 6	2,412 0 0	201 0 0	15,322 30 0	1,340 11 10	49,061 24 0	4,599 8 5	90,003 20 0	9,000 5 7

At 1 annas 9 pies.		At 1 anna 10 pies.		At 2 annas.		At 2 annas 2 pies.		At 2 annas 3 pies.	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p
...	...	...	...	...	...	...	...	...	...
...	...	...	...	74,222 30 0	9,277 13 6	...	...	...	...
...	...	...	...	16,542 20 0	2,092 13 0	...	...	...	...
...	...	...	...	12,841 10 0	1,605 2 6	...	...	...	...
...	...	...	...	59,833 0 0	7,479 2 0	...	...	...	...
...	...	...	...	67,330 10 0	8,416 4 6	...	...	...	...
...	...	...	...	34,776 30 0	4,347 1 6	...	...	...	...
...	...	3,320 0 0	373 8 0	76,125 20 0	9,515 11 0	2,249 0 0	309 3 10	...	...
...	...	1,640 0 0	184 8 0	61,525 30 0	7,690 11 6	2,147 20 0	295 4 6	...	...
...	...	2,202 0 0	247 11 7	54,070 20 0	6,758 13 0	2,244 0 0	308 8 10	...	...
...	...	3,746 30 0	421 8 2	55,271 30 0	6,908 15 6	2,646 0 0	363 13 2	...	...
...	...	3,905 0 0	439 5 0	30,714 0 0	3,839 4 0	1,185 0 0	162 15 0	...	...
...	...	...	...	14,668 0 0	1,833 8 0	...	...	...	...
...	...	...	...	686 0 0	85 12 0	...	...	...	...
...	...	...	...	2 0 0	0 4 0	...	...	...	...
..	...	...	...	660 0 0	82 8 0	...	...	...	...
...	...	...	...	1,008 0 0	126 0 0	...	...	...	...
...	...	...	...	...	...	...	..	...	...
...	...	...	...	36,498 10 0	4,562 4 6	...	...	...	...
...	...	...	...	9,793 30 0	1,224 3 6	...	...	...	...
...	...	...	...	32,905 0 0	4,113 2 0	...	...	...	...
...	...	...	...	27,887 30 0	3,485 15 6	...	...	...	...
...	...	...	...	24,159 0 0	3,019 14 0	...	...	...	...
...	...	...	...	1,340 30 0	167 9 6	...	...	...	...
...	...	...	...	70,398 0 0	8,799 12 0	...	...	...	...
...	...	...	...	68,975 0 0	8,621 14 0	...	...	...	...
...	...	...	...	1,62,487 0 0	20,310 14 0	...	...	...	...
...	...	...	...	99,627 0 0	12,453 6 0	...	...	...	...
...	...	...	...	1,42,365 30 0	17,795 11 6	...	...	...	...
...	...	...	...	66,115 30 0	8,264 7 6	...	...	...	...
...	...	...	...	84,558 10 0	10,569 12 6	...	...	...	...
...	...	...	...	1,79,319 0 0	22,414 14 0	...	...	...	...
...	...	...	...	1,48,128 30 0	18,516 1 6	...	...	...	...
...	...	...	...	66,151 10 0	8,268 14 6	...	...	...	...
...	...	...	...	11,333 0 0	1,416 10 0	....	...	...	...
...	...	...	...	6,916 0 0	864 8 0	...	...	...	...
...	...	...	...	14,160 0 0	1,770 0 0	...	...	...	...
...	...	...	...	16,007 20 0	2,000 15 0	...	...	...	...
480 0 0	52 8 0	...	...	1,503 20 0	187 15 0	...	...	...	..
...	...	...	...	...	...	...	...	...	...
...	...	...	...	6 0 0	0 12 0	...	...	...	...
...	...	...	...	761 0 0	95 2 0	...	...	...	...
...	...	...	...	63 0 0	7 14 0	...	...	...	...
...	...	...	...	1,490 0 0	186 4 0	...	...	...	...
...	...	...	...	40,318 10 0	5,039 12 6	...	...	...	...
...	...	...	...	65,796 27 0	8,224 9 5	...	...	...	...
...	...	...	..	52,621 30 0	6,577 11 6	...	...	56 4 0	7 14 3
...	...	...	...	73,668 16 0	9,208 8 9	...	...	64 28 0	9 1 7
35 20 0	3 14. 1	...	...	62,191 8 0	7,773 14 5	...	...	...	...
...	...	...	...	...	...	...	...	..	...
...	...	...	...	18,666 33 40	2,333 5 8	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
515 20 0	56 6 1	14,813 30 0	1,666 8 9	21,46,691 14 40	268,336 6 9	10,471 20 0	1,439 13 4	120 32 0	16 15 10

At 2 annas 5 pies.		At 2 annas 6 pies.		At 2 annas 7 pies.		At 2 annas 8 pies.		At 2 annas 9 pies.	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
270 0 0	40 12 6	...	...	900 0 0	145 5 0	...	...	2,004 0 0	344 7 0
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
14,198 10 0	2,129 11 10	...	...	...	...	...	...	...	...
7,823 0 0	1,173 7 2	...	...	...	...	...	...	...	...
7,610 0 0	1,141 8 0	...	...	...	...	...	...	...	...
8,975 20 0	1,346 5 2	...	...	...	...	...	...	...	...
6,178 30 0	926 13 0	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	206 0 0	32 3 0	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	62 0 0	9 11 0	...	...	...	...	8 0 0	1 6 0
...	...	176 0 0	27 8 0	...	...	...	...	...	...
...	...	347 0 0	54 3 6	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	114 0 0	17 13 0	...	...	...	...	32 0 0	5 8 0
...	...	200 0 0	31 4 0	...	...	...	...	...	...
...	...	5,775 0 0	902 5 6	...	...	143 0 0	23 13 4	...	...
...	...	1,614 0 0	252 3 0	...	...	...	...	...	...
...	...	876 0 0	136 14 0	...	...	...	...	...	...
...	...	2,108 0 0	329 6 0	...	...	...	...	...	...
...	...	1,565 0 0	244 8 6	...	...	...	...	...	...
...	...	288 0 0	45 0 0	...	...	...	...	...	...
...	...	3,890 0 0	607 13 0	...	...	...	...	...	...
...	...	5,696 0 0	890 0 0	...	...	...	...	...	...
...	...	1,772 0 0	276 14 0	...	...	...	...	...	...
...	...	505 0 0	78 14 6	...	...	...	...	...	...
...	...	173 0 0	27 0 6	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	15 0 0	2 5 6	...	...	...	...	20 0 0	3 7 0
...	...	...	...	...	...	...	...	...	...
...	...	95 20 0	14 14 9	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	519 16 40	81 2 6	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	188 5 0	29 6 4	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
45,055 20	6,758 9 8	26,185 1 40	4,091 6 7	900 0 0	145 0 0	143 0 0	23 13 4	2,064 0 0	354 12 0

At 2 annas 10 pies.		At 2 annas 11 pies.		At 3 annas.		At 3 annas 1 pie.		At 3 annas 2 pies.	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	M. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
...	...	...	...	8,295 0 0	1,555 5 0	...	...	...	...
...	...	...	...	10,956 10 0	2,054 4 9	...	...	...	...
...	...	...	...	21,143 30 0	3,964 7 3	724 0 0	138 13 6	2,171 10 0	429 11 7
...	...	...	...	2,920 30 0	547 10 3	...	...	...	...
...	...	...	...	54,297 0 0	10,180 11 0	...	...	...	...
...	...	...	...	50,538 0 0	9,475 14 0	...	...	...	...
...	...	...	...	54,272 10 0	10,176 0 9	...	...	...	...
...	...	...	...	17,937 20 0	3,363 4 6	...	...	...	...
320 0 0	56 0 0	...	...	5,164 20 0	968 5 6	...	...	...	...
1,053 0 0	184 4 5	...	...	7,792 0 0	1,461 0 0	...	...	504 0 0	100 12 10
...	...	...	...	10,516 0 0	1,971 12 0	...	...	...	...
...	...	...	...	4,157 0 0	779 7 0	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	321 0 0	60 3 0	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	54,739 30 0	10,263 11 3	...	...	...	...
...	...	...	...	33,257 0 0	6,235 11 0	...	...	...	...
...	...	...	...	37,329 10 0	6,999 3 9	...	...	...	...
...	...	...	...	55,375 0 0	10,382 13 0	...	...	...	...
...	...	...	...	27,287 30 0	5,116 7 3	...	...	...	...
...	...	...	...	2,382 0 0	446 10 0	...	...	...	...
...	...	40 0 0	7 8 7	352 0 0	66 0 0	...	...	...	...
...	...	...	...	108 0 0	20 4 0	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	2,250 0 0	421 14 0	...	...	...	...
...	...	...	...	946 0 0	177 6 0	...	...	...	...
...	...	...	...	932 0 0	174 12 0	...	...	...	...
...	...	...	...	1,152 0 0	216 0 0	...	...	...	...
...	...	...	...	396 0 0	74 4 0	...	...	...	...
...	...	...	...	1,732 0 0	324 12 0	...	...	...	...
...	...	...	...	505 0 0	94 11 0	...	...	...	...
...	...	...	...	2,112 0 0	396 0 0	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	2,520 0 0	472 8 0	...	...	...	...
...	...	...	...	403 20 0	75 10 6	...	...	...	...
...	...	...	...	5,081 0 0	952 11 0	...	...	...	...
...	...	...	...	13,626 0 0	2,554 14 0	...	...	...	...
...	...	...	...	10,122 30 0	1,898 0 3	...	...	...	...
...	...	...	...	8,636 10 0	1,619 4 9	...	...	...	...
...	...	...	...	8,090 10 0	1,516 14 9	...	...	...	...
...	...	...	...	4,991 0 0	935 13 0	...	...	...	...
...	...	...	...	17,630 38 0	3,305 12 10	...	...	...	...
...	...	...	...	6,354 6 0	1,191 6 5	...	...	...	...
...	...	...	...	5,611 20 0	1,052 2 6	...	...	...	...
...	...	...	...	12,680 36 0	2,377 10 8	...	...	...	...
...	...	...	...	4 0 0	0 12 0	...	...	...	...
...	...	...	...	4,580 0 0	858 12 0	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
1,373 0 0	240 4 5	40 0 0	7 3 7	569,499 0 0	106,781 0 11	724 0 0	138 13 6	2,675 10 0	530 8 5

At 8 annas 8 pies.		At 3 annas 5 pies.		At 3 annas 6 pies.		At 3 annas 7 pies.		At 3 annas 9 pies.	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
...	...	...	...	...	...	...	...	...	...
...	...	...	...	24 0 0	5 4 0	...	...	...	...
...	...	3,899 10 0	832 10 5	...	...	479 18 0	107 6 0	...	...
...	...	...	...	800 0 0	175 0 0	18,164 20 0	2,949 15 6	...	...
...	...	...	...	56 0 0	12 4 0	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	42 0 0	8 14 10	238 0 0	52 1 0	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
539 0 0	109 7 9	...	...	706 0 0	154 7 0	...	...	...	...
729 0 0	148 1 3	...	...	3,628 30 0	793 12 8	...	...	6 0 0	1 6 6
9 0 0	1 13 3	...	...	3,012 0 0	658 14 0	...	...	...	...
119 0 0	24 2 9	...	...	74 0 0	16 3 0	...	...	...	...
657 0 0	133 7 3	...	...	3,317 20 0	725 11 3	...	...	...	...
200 0 0	40 10 0	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
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...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	63 0 0	13 12 6	...	...	16 0 0	3 13 0
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	210 0 0	45 15 0	...	...	...	...
...	...	...	...	70 0 0	15 5 0	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
12 17 0	2 8 5	...	...	63 18 0	13 14 1	...	...	...	...
...	...	...	...	...	...	...	...	...	...
2,265 17 0	460 2 8	3,941 10 0	841 9 3	12,262 28 0	2,682 7 6	13,643 38 0	3,057 5 6	22 0 0	5 2 6

At 4 annas.		At 4 annas 3 pies.		At 4 annas 5 pies.		At 4 annas 6 pies.		At 4 annas 9 pies.	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
...	...	...	...	...	...	...	...	...	...
94,005 20 0	23,501 6	...	...	...	...	...	...	...	...
5,252 27 0	1,213 2	...	...	640 0 0	176 10 8	...	...	...	...
10,940 0 0	2,510 0 0	...	...	...	...	...	...	...	..
157,947 0 0	39,486 12 0	...	...	1,643 0 0	453 8 7	...	...	...	...
129,780 0 0	32,445 0 0	...	...	...	...	...	...	...	...
38,304 30 0	9,576 3 0	...	...	...	...	...	...	...	...
965 10 0	241 5 0	...	...	...	...	...	...	...	...
17 0 0	4 4 0	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
200 0 0	50 0 0	...	...	...	...	...	...	...	...
786 0 0	196 8 0	...	...	...	...	...	...	...	...
8,713 0 0	2,178 4 0	...	...	...	...	...	...	...	...
641 0 0	160 4 0	...	...	...	...	26 0 0	7 5 0	...	...
99,893 30 0	24,973 7 0	...	...	...	...	...	...	...	...
69,139 0 0	17,284 12 0	...	...	...	...	..	...	...	...
42,505 0 0	10,626 4 0	...	...	...	...	...	...	...	...
6,128 0 0	1,532 0 0	...	...	...	...	...	...	...	...
8,145 30 0	2,036 7 0	...	...	...	...	...	...	...	...
18,305 20 0	4,576 6 0	...	...	...	...	...	...	...	...
17,880 10 0	4,470 1 0	...	...	...	...	...	...	...	...
3,234 30 0	808 11 0	...	...	...	...	...	...	...	...
29,785 0 0	7,446 4 0	...	...	...	...	...	...	...	...
21,238 10 0	5,309 9 0	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
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...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
297 0 0	74 4 0	...	...	...	...	1,006 0 0	282 15 0	3,047 0 0	904 9 3
17,631 0 0	4,382 12 0	...	...	...	...	...	...	...	...
108,599 24 0	27,149 14 5	...	...	...	...	...	...	...	...
56,922 0 0	14,230 8 0	...	...	..	...	...	...	...	...
69,898 10 0	17,474 9 0	...	...	...	...	...	...	...	...
59,099 30 0	14,774 15 0	...	...	...	...	...	...	...	...
1,220 0 0	305 0 0	...	...	...	...	...	...	...	...
2,804 20 0	701 2 0	...	...	...	...	...	...	...	...
7,312 10 0	1,828 1 0	...	...	...	...	...	...	...	...
13,214 30 0	3,303 11 0	...	...	...	...	...	...	...	...
4,804 20 0	1,201 2 0	...	...	...	...	...	...	...	...
4,619 0 0	1,154 12 0	...	...	...	...	36 0 0	10 2 0	...	...
51,291 25 40	12,822 14 6	...	...	...	....	...	...	...	...
...	...	...	...	...	...	...	...	...	...
651 35 0	162 15 6	319 24 0	84 14 4	...	...	661 38 0	186 2 9	30 27 0	9 1 8
...	...	...	...	...	...	...	...	...	...
1,16 1,173 21 40	290,293 6 1	319 24 0	84 14 4	2,283 0 0	630 3 3	1,729 38 0	486 8 9	3,077 27 0	913 10 11

At 4 annas 10 pies.		At 5 annas.		At 5 annas 3 pies.		At 5 annas 6 pies.		At 5 annas 9 pies.	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
...	...	...	...	...	...	...	...	...	...
...	...	9,875 20 0	3,086 1 6	...	...	..	...	...	...
...	...	594 0 0	185 10 0	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	11,058 30 0	3,455 13 9	...	...	...	...	...	...
...	...	10,340 10 0	3,231 5 3	...	...	...	...	...	...
...	...	4,114 30 0	1,285 13 9	...	...	...	...	...	...
5,288 20 0	1,586 8 10	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	4,546 0 0	1,420 10 0	...	...	...	...	...	...
...	...	62,786 10 0	19,620 11 3	...	...	...	...	...	...
...	...	83,455 10 0	26,079 12 3	...	...	...	...	...	...
...	...	22,282 30 0	6,963 5 9	...	...	...	...	...	...
...	...	3,479 10 0	1,087 4 3	...	...	...	...	...	...
...	...	...	...

At 6 annas.		At 6 annas 3 pies.		At 6 annas 6 pies.		At 6 annas 9 pies.		At 7 annas.	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
...	...	...	...	...	...	...	...	...	...
56 0 0	21 0 0	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
230 0 0	86 4 0	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
16,196 10 0	6,073 9 6	...	...	...	...	...	...	...	...
1,760 0 0	660 0 0	...	...	...	...	...	...	...	...
53,582 0 0	20,093 4 0	...	...	...	...	...	...	...	...
47,832 30 0	17,937 4 6	...	...	...	...	...	...	...	...
...	...

At 7 annas 3 pies.		At 7 annas 6 pies.		At 7 annas 9 pies.		At 8 annas.		At 8 annas 3 pies.	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
...	...	...	...	...	...	...	...	...	...

At 8 annas 6 pies.		At 8 annas 9 pies.		At 9 annas.		At 9 annas 3 pies.		At 9 annas 6 pies.	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
...	...	...	...	...	...	...	...	...	...

At 9 annas 9 pies.		At 10 annas.		At 10 annas 6 Pies.		At 11 annas.		At 11 annas 6 pies.	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
...	...	...	...	...	...	...	...	...	...

North Kánara and by the Government Proprietors on their own account during the year 1889-90.

At 12 annas.		At 12 annas 6 pies.		At 12 annas 9 pies.		At 13 annas.		At 14 annas.		Total.		Average per Maund.
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Rs. a. p.
...	...	...	...	...	...	...	...	...	...	8,2[illegible]5 0 0	1,5[illegible] 5 0	[illegible]
...	...	...	...	...	...	...	...	...	...	1,[illegible],140 0 0	37,[illegible] 11 9	0
...	...	...	...	...	...	...	...	...	...	54,320 35 0	9,771 13 7	[illegible]
...	...	...	...	...	...	...	...	...	...	40,412 10 0	7,[illegible] 2 0	0 [illegible]
...	...	...	...	...	...	...	...	...	...	2,84,834 30 0	61,[illegible] 3 4	0 3 [illegible]
...	...	...	...	...	...	...	...	...	...	2,58,849 20 0	53,604 2 9	0 3 3
...	...	...	...	...	...	...	...	...	...	1,31,468 20 0	25,355 3 0	0 3 1
...	...	...	...	...	...	...	...	...	...	1,67,232 30 0	21,114 12 1	0 2 0
...	...	...	...	...	...	...	...	...	...	1,89,213 0 0	18,341 14 3	0 1 7
...	...	...	...	...	...	...	...	...	...	1,40,414 10 0	14,601 2 0	0 1 8
...	...	...	...	...	...	...	...	...	...	1,88,982 10 0	18,470 8 7	0 1 7
...	...	...	...	...	...	...	...	...	...	1,27,919 20 0	12,205 5 5	0 1 6
...	...	...	...	...	...	...	...	...	...	23,381 0 0	4,011 12 0	0 2 9
...	...	...	...	...	...	...	...	...	...	6,931 0 0	1,841 5 10	0 4 3
...	...	...	...	...	...	...	...	...	...	1,78,878 10 0	50,667 15 9	0 4 5
...	...	...	...	...	...	...	...	...	...	1,05,014 10 0	44,419 8 8	0 4 4
...	...	...	...	...	...	...	...	...	...	1,35,377 30 0	38,808 13 9	0 4 7
...	...	...	...	...	...	...	...	...	...	57,440 0 0	20,556 8 9	0 5 9
...	...	...	...	...	...	...	...	...	...	1,41,491 20 0	19,999 3 9	0 2 3
...	...	...	...	...	...	...	...	...	...	76,376 10 0	13,896 11 2	0 2 9
...	...	...	...	...	...	...	...	...	...	1,27,717 0 0	18,975 2 9	0 2 5
...	...	...	...	...	...	...	...	...	...	1,38,981 20 0	17,638 7 8	0 2 0
...	...	...	...	...	...	...	...	...	...	87,161 20 0	16,580 10 0	0 3 1
...	...	...	...	...	...	...	...	...	...	26,477 0 0	6,065 6 6	0 3 8
...	...	...	...	...	...	...	...	...	...	91,816 0 0	10,562 9 11	0 1 10
...	...	...	...	...	...	...	...	...	...	88,982 0 0	9,619 15 6	0 1 9
...	...	...	...	...	...	...	...	...	...	1,96,495 0 0	21,988 6 10	0 1 9
...	...	...	...	...	...	...	...	...	...	1,29,788 0 0	14,200 15 0	0 1 9
...	...	...	...	...	...	...	...	...	...	1,89,184 30 0	20,194 15 9	0 1 9
...	...	...	...	...	...	...	...	...	...	1,03,924 30 0	10,390 4 6	0 1 2
...	...	...	...	...	...	...	...	...	...	1,25,893 10 0	13,248 7 6	0 1 8
...	...	...	...	...	...	...	...	...	...	2,08,909 0 0	24,474 9 0	0 1 10
...	...	...	...	...	...	...	...	...	...	2,28,863 30 0	22,889 10 6	0 1 7
...	...	...	...	...	...	...	...	...	...	1,15,421 10 0	10,816 15 3	0 1 6
...	...	...	...	...	...	...	...	...	...	1,46,166 0 0	10,135 10 3	0 1 1
...	...	...	...	...	...	...	...	...	...	1,38,580 0 0	9,177 1 6	0 1 1
...	...	...	...	...	...	...	...	...	...	1,16,040 0 0	8,137 8 0	0 1 1
...	...	...	...	...	...	...	...	...	...	62,532 0 0	4,999 10 6	0 1 3
...	...	...	...	...	...	...	...	...	...	10,318 0 0	2,661 9 9	0 4 2
...	...	...	...	...	...	...	...	...	...	22,612 0 0	5,335 7 0	0 3 9
...	...	...	...	...	...	...	...	...	...	1,22,375 4 0	29,735 7 2	0 3 11
...	...	...	...	...	...	...	...	...	...	72,829 30 0	16,516 12 3	0 3 8
...	...	...	...	...	...	...	...	...	...	81,975 0 0	19,369 7 6	0 3 11
...	...	...	...	...	...	...	...	...	...	68,976 0 0	16,574 1 9	0 3 10
...	...	...	...	...	...	...	...	...	...	52,041 10 0	6,627 9 6	0 2 0
...	...	...	...	...	...	...	...	...	...	1,04,216 37 0	13,311 15 7	0 2 1
...	...	...	...	...	...	...	...	...	...	75,088 6 40	10,234 0 2	0 2 2
...	...	...	...	...	...	...	...	...	...	1,12,649 32 0	14,352 7 7	0 2 1
...	...	...	...	...	...	...	...	...	...	1,23,256 37 0	14,125 9 3	0 1 10
36 0 0	27 0 0	...	...	...	...	...	...	...	...	48,056 0 0	22,516 8 0	0 7 6
...	...	...	...	...	...	...	...	...	...	1,48,976 19 0	47,727 12 2	0 5 2
...	...	...	...	...	...	...	...	...	...	2,835 20 0	1,481 2 6	0 7 11
1,157 38 0	868 7 5	31 0 0	24 3 6	35 13 0	28 2 5	516 0 0	419 4 0	...	...	1,68,230 18 0	79,249 7 6	0 7 5
2,062 2 0	1,546 8 7	...	...	...	...	73 35 0	60 0 4	124 1 0	108 8 4	21,780 34 0	12,543 3 6	0 8 10
3,256 0 0	2,442 0 0	31 0 0	24 3 6	35 13 0	28 2 5	589 35 0	479 4 4	124 1 0	108 8 4	61,25,183 22 40	9,39,763 5 4	...

G. W. VIDAL,
Collector of Salt Revenue.

STATEMENT No. VII., showing Quantities of Foreign Salt imported by Sea and by Land into the Bombay Presidency during the year 1889-90.

Description of Salt.	Importations by Sea.					Importations by Land.						Total of Imports by Sea and Land.	
	Place of Export.	Place of Import.	Mode of Conveyance.	Quantity Imported.	Amount of Import Duty levied.	Place of Export.	Place of Import.	By what Route.	Mode of Conveyance.	Quantity Imported.	Amount of Import Duty levied.	Quantity Imported.	Amount of Import Duty levied.
				Mds. s. t.	Rs. a. p.					Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
Table and packing salt.	London ...	Bombay ...	Square-rigged vessels.	2,917 5 53	7,292 9 8	.....	.....	.....	.....	...	.....	2,917 5 53	7,292 9 8
Sinda salt ...	Bandar Abbás.	Do. ...	Country-crafts	2,837 0 0	7,092 8 0	.....	.....	.....	.....	...	.....	2,837 0 0	7,092 8 0
				5,754 5 53	14,385 1 8							5,754 5 53	14,385 1 8
						Bhávnagar ...	Ahmedabad District.	Gogha Frontier.	Carts and donkeys.	15 0 0	37 8 0	15 0 0	37 8 0
			Total ...	5,754 5 53	14,385 1 8					15 0 0	37 8 0	5,769 5 53	14,422 9 8

G. W. VIDAL,
Collector of Salt Revenue.

Statement No. VIII., showing the Quantities of each description of Salt imported and delivered from Salt-works in the Bombay Presidency, during the Years 1888-89 and 1889-90

Description of Salt.	1888-89.		1889-90.		Increase in 1889-90.		Decrease in 1889-90.	
	Quantity.	Amount realized.	Quantity.	Amount realized.	Quantity.	Amount.	Quantity.	Amount.
	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
Barágra Salt	1,511,132 20 0	37,32,532 8 0	1,621,432 20 0	41,06,405 0 0	110,300 0 0	3,73,872 8 0	.....	.....
Sea Salt	6,797,004 16 50	1,37,59,605 12 3	6,653,768 15 40	1,53,93,072 14 6	.....	16,33,467 2 3	143,236 1 10	.....
Natural Salt	.....	.....	.....	.....	.....	.....	.....	.....
Sinda Salt	1,879 35 0	4,700 15 0	2,837 0 0	7,092 8 0	957 5 0	2,391 9 0	.....	.....
Table Salt	4,986 15 23	12,440 0 7	2,917 5 53	7,292 9 8	.....	.....	2,069 9 50	5,147 6 11
Zanzibar Rock and Máhe Salt	.....	.....	.....	.....	.....	.....	.....	.....
Total ...	8,315,003 6 73	1,75,09,279 3 10	8,280,955 1 13	1,95,13,863 0 2	111,257 5 0	20,09,731 3 3	145,305 10 60	5,147 6 11

G. W. VIDAL,
Collector of Salt Revenue.

STATEMENT No. IX., showing the Principal Articles of Import and Export, with of the Bombay Presidency.

Division.	Táluka.	Number and Names of Ports.		Value of Imports.	Value of Exports.	Import Customs Duty.	Export Customs Duty.	Total Customs Duty.
				Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Northern Division.	Dholera	Khun, Bavliari	2	13,04,821 0 0	19,24,991 0 0	.....	.....	.....
	Gogha	Gogha	1	3,24,163 0 0	1,16,318 0 0	.....	.....	.....
	Cambay	Cambay	1	.....	.....	.....	.....	.....
	Jambusar	Tankária, Dehgám, Dehej ...	3	2,68,881 0 0	86,410 0 0	.....	.....	.....
	Broach	Broach	1	16,48,024 0 0	16,01,743 0 0	.....	24 1 4	24 1 4
	Surat	Surat, Bhagva, Navsári, Matvad.	4	19,47,313 0 0	24,56,512 0 0	.....	28 6 2	28 6 2
	Bulsár	Bulsár, Bilimora, Kolak, Umarsádi.	4	3,59,157 0 0	7,86,422 0 0	.....	532 5 5	532 5 5
		Total, Northern Division ...	16	58,52,359 0 0	69,72,396 0 0	.....	584 12 11	584 12 11
Southern Division.	Umbargaon ...	Umbargaon, Maroli, Kalai, Golvad.	4	64,597 0 0	2,66,714 0 0	.....	107 11 11	107 11 11
	Tárápur	Tárápur, Dáhánu, Navápur, Sátpati, Máhim, Kelva, Dátivré.	7	3,62,078 0 0	9,28,040 0 0	.....	3 14 3	3 14 3
	Bassein	Bassein, Ágáshi, Navghar ...	3	3,68,350 0 0	8,97,705 0 0	.....	.....	.....
	Ghodbandar ...	Rái, Utan, Manori, Bándra, Vesáva.	5	4,12,664 0 0	13,51,716 0 0	.....	.....	.....
	Trombay	Bhiwndi, Thána, Kalyán, Bhándup, Máhul, Trombay.	6	39,93,683 0 0	43,74,514 0 0	.....	2,089 7 2	2,089 7 2
	Uran	Mora, Karanja, Sheva ...	3	6,55,447 0 0	66,64,154 0 0	.....	.....	.....
	Karanja	" ...	...	93,234 0 0	16,35,745 0 0	.....	.....	.....
	Panvel	Panvel, Belápur, Chirner, Kherána.	4	5,97,289 0 0	18,66,514 0 0	.....	112 3 7	112 3 7
	Alibág	Alibág, Thal, Revdanda, Mándva, Revas, Mándád.	5	6,28,716 0 0	8,52,735 0 0	.....	.....	.....
	Sánkse	Antora, Nágotna	2	4,46,360 0 0	11,09,859 0 0	.....	.....	.....
	Suvarndurg ...	Bánkot, Kelshi, Harnai ...	3	8,79,131 0 0	6,98,035 0 0	.....	3 5 11	3 5 11
	Anjanvel	Anjanvel, Boria	2	22,79,314 0 0	38,63,252 0 0	.....	27 1 11	27 1 11
	Ratnágiri	Ratnágiri, Jaygad, Purnagal.	3	13,43,542 0 0	9,73,644 0 0	.....	.....	.....
	Viziádurg	Jaytápur, Viziádurg ...	2	12,43,376 0 0	16,53,074 0 0	.....	.....	.....
	Málvan	Málvan, Áchra, Devgad ...	3	6,82,581 0 0	3,83,480 0 0	15 10 8	.....	15 10 8
	Vengurla	Vengurla, Ráhuri, Nivti ...	3	23,03,843 0 0	31,93,985 0 0	4 1 4	11 15 10	16 1 2
	Shiroda	Creeks	...	52,752 0 0	34,194 0 0	.....	.....	.....
	Kárwár	Sadáshivgad, Kárwár, Chendia.	3	2,81,901 0 0	2,34,412 0 0	.....	.....	.....
	Ankola	Belikeri, Ankola, Gangávali, Tadri.	4	1,76,376 0 0	3,41,147 0 0	.....	.....	.....
	Honávar	Kumta, Murdeshvar, Honávar, Bhatkal, Shiráli.	5	22,25,769 0 0	35,66,387 0 0	.....	9 3 0	9 3 0
		Total, Southern Division ...	67	1,90,91,003 0 0	3,48,89,306 0 0	19 12 0	2,364 15 7	2,384 11 7
		Presidency Division Huzúr (Mátunga). ...	...	.....	2,86,043 0 0	.....	.....	.....
		GRAND TOTAL ...	83	2,49,43,362 0 0	4,21,47,745 0 0	19 12 0	2,949 12 6	2,969 8 6

their Values and Details of the Sea Customs Collections realized at the different Ports during the year 1889-90.

Revenue.							
Wharfage Fees.	Registry Fees.	Confiscations and Penalties.	Miscellaneous.	Total	Refunds.	Net Revenue.	Remarks
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
.....	.....	18 9 3	18 6 6	36 15 9	.....	36 15 9	
.....	46 0 0	112 8 0	8 11 6	167 3 6	.....	167 3 6	
.....	.....	.....	.....	.....	.....	.....	
.....	21 0 0	2 0 0	11 11 1	34 11 1	.....	34 11 1	
282 15 4	115 0 0	248 4 0	73 2 1	748 6 9	.....	743 6 9	
179 0 1	588 0 0	644 6 0	128 6 10	1,568 3 1	150 0 0	1,418 3 1	
.....	482 0 0	119 11 0	275 13 5	1,409 13 10	.....	1,409 13 10	
461 15 5	1,252 0 0	1,145 6 3	516 3 5	3,960 6 0	150 0 0	3,810 6 0	
.....	49 0 0	.....	6 12 6	163 8 5	.....	163 8 5	
.....	286 0 0	.....	13 13 7	303 11 10	.....	303 11 10	
.....	239 0 0	940 1 4	49 12 7	1,228 13 11	.....	1,228 13 11	
.....	246 0 0	11 0 0	40 4 3	297 4 3	.....	297 4 3	
.....	259 0 0	27 4 0	65 12 6	2,441 7 8	.....	2,441 7 8	
.....	137 0 0	28 4 0	29 0 0	194 4 0	.....	194 4 0	
.....	88 0 0	75 8 0	23 3 0	186 11 0	.....	186 11 0	
8 8 0	213 0 0	294 8 0	56 0 6	684 4 1	.....	684 4 1	
3 3 2	213 0 0	54 0 6	42 4 9	312 8 5	5 0 0	307 8 5	
.....	59 0 0	5 0 0	12 5 0	76 5 0	.....	76 5 0	
.....	184 0 0	9 12 0	12 7 5	209 9 4	.....	209 9 4	
.....	341 0 0	32 0 0	67 13 3	467 15 2	.....	467 15 2	
.....	863 2 0	41 13 3	77 11 0	982 10 3	.....	982 10 3	
.....	371 0 0	9 4 0	27 3 6	407 7 6	.....	407 7 6	
.....	356 0 0	17 12 0	31 7 0	420 13 8	.....	420 13 8	
22 3 6	61 0 0	9 0 0	67 14 9	176 3 5	.....	176 3 5	
.....	13 0 0	2 0 0	7 1 9	22 1 9	.....	22 1 9	
15 15 4	100 0 0	13 8 0	53 4 0	182 11 4	.....	182 11 4	
.....	161 0 0	5 0 0	22 15 3	188 15 3	.....	188 15 3	
32 5 1	261 0 0	2 0 0	136 0 1	440 8 2	.....	440 8 2	
82 3 1	4,500 2 0	1,577 11 1	843 2 8	9,387 14 5	5 0 0	9,382 14 5	
.....	.....	.....	.....	.....	.....	.....	
544 2 6	5,752 2 0	2,723 1 4	1,359 6 1	13,348 4 5	155 0 0	13,193 4 5	

G. W. VIDAL,
Collector of Salt Revenue.

STATEMENT No. X., showing the Revenue derived from A'bkári and Sea and Land Customs in the Presidency of Bombay, exclusive of the Port of Bombay and the Province of Sind, for the year 1889-90, contrasted with those of the five preceding years.

Years.	Import Sea Customs.	Export Sea Customs.	Import and Export Land Frontier Duties.	Government Share of Transit Duties levied in Cambay, Bánsda and Dharampur States.	Anchorage Fees levied at Cambay.	Registry Fees.	Confiscations and Penalties.	Warehouse Rent and Wharfage Fees.	Fees for amendment and duplicate copies of Customs Documents.	Sale-proceeds of Dead Stock Articles.	Miscellaneous.	Still-head Duty on Spirits manufactured at Uran and Bhándup.	Cost of Establishment employed at Uran and Bhándup Distilleries paid by Proprietors.	Total.	Remarks.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
1884-85	993 13 9	5,019 9 5	40 7 3	9,011 9 4	....	8,013 6 10	836 7 2	647 10 5	565 5 6	165 3 6	479 1 0	14,14,947 12 1	28,082 2 0	14,68,802 8 3	
1885-86	200 14 1	2,878 11 3	18 2 8	9,000 0 0	....	6,204 2 0	2,619 14 8	478 0 11	532 10 6	294 2 8	619 3 4	16,35,284 0 8	34,409 8 11	16,92,539 7 8	
1886-87	29 10 2	2,075 11 10	20 5 4	9,000 0 0	....	5,729 6 0	1,229 14 4	595 7 3	636 15 6	651 5 9	589 10 8	15,68,983 12 3	32,718 5 0	16,22,260 8 1	
1887-88	35 9 4	3,168 13 4	....	9,000 0 0	....	6,790 14 9	2,887 10 3	606 14 0	634 15 6	358 9 5	526 4 10	15,12,412 9 7	35,933 5 7	15,72,355 9 10	
1888-89	158 8 0	1,235 10 0	....	9,000 0 0	....	6,714 6 0	2,520 4 9	693 7 6	586 2 6	186 11 8	306 6 4	16,25,943 15 6	27,616 9 11	16,75,032 2 2	
Total ..	1,418 7 4	14,378 7 10	78 15 3	45,011 9 4	....	33,452 2 10	10,164 3 2	3,021 8 1	2,956 1 6	1,656 1 0	2,520 10 2	77,57,572 2 1	1,58,759 15 5	80,30,990 4 0	
Average	283 11 1	2,875 11 2	15 12 8	9,002 5 1	....	6,690 6 11	2,032 13 5	604 4 10	591 3 6	331 3 5	504 2 0	15,51,514 6 10	31,751 15 11	16,06,198 0 10	
1889-90	19 12 0	2,949 12 6	....	9,000 0 0	....	5,752 2 0	2,723 1 4	544 2 6	675 9 5	228 3 5	455 9 3	15,28,797 8 11	36,303 11 7	15,87,449 8 11	

G. W. VIDAL,
Collector of Salt Revenue.

STATEMENT.

Statement No. XI., showing details of cases of Salt and Opium

Divisions.	Nature of Offence.												Mode of					
	Theft from Salt-works.		Smuggling Foreign Salt across Frontier.		Clandestine Removal of Natural Salt.		Removals from Salt-works in excess of quantities specified in Permits.		Miscellaneous.		Total.		By Head-loads.		On Animals.		In Carts.		By Boats.	
	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.
		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.
Northern Division ...	9	11 26 39	32	95 25 60	135	118 10 2	...	...	36	14 35 63	212	240 18 4	148	105 39 8	25	102 16 45	1	0 8 40	2	0 10 20
Total, N. D. ...	9	11 26 39	32	95 25 60	135	118 10 2	...	...	36	14 35 63	212	240 18 4	148	105 39 8	25	102 16 45	1	0 8 40	2	0 10 20
Southern Division ...	58	469 28 28	7	39 13 25	150	30 5 74	1	2 11 43	113	73 21 67	324	615 0 77	79	66 5 22	1	31 18 40	2	29 13 0	17	427 25 38
Goa Territory	10	2 3 49	...	...	1	0 4 0	2	84 27 40	4	1 22 0	17	88 17 9	8	3 11 20	1	83 3 40	...	...	...	...
Total, S. D. and Goa...	68	471 31 77	7	39 13 25	151	30 9 74	3	86 39 3	117	75 3 67	341	703 18 6	87	69 16 42	2	114 22 0	2	29 13 0	17	427 25 38
Grand Total ...	72	483 18 36	39	134 39 5	286	148 19 76	3	86 39 3	153	89 39 50	553	943 36 10	235	175 15 50	27	216 38 45	3	29 21 40	19	427 35 38

(*a*) Not a single case during the year has been finally decided by the Portuguese Judicial authorities. In one case 5 persons were fined Rs. 5 each, but an

Divisions.	Opi					
	Found on person of Smugglers.		Found Concealed.		Found on Animals.		Total.	
	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.
		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.
Northern Division	15	0 25 $56\frac{1}{16}$	10	0 20 $64\frac{6}{8}$	2	0 1 $9\frac{1}{8}$	27	1 7 $49\frac{13}{16}$
Southern Division	...	.....	...	.....	...	.....	...	.....
Total ...	15	0 25 $56\frac{1}{16}$	10	0 20 $64\frac{6}{8}$	2	0 1 $9\frac{1}{8}$	27	1 7 $49\frac{13}{16}$

smuggling disposed of by the Salt Department during the year 1889-90.

LT.

Smuggling.				How Cases were disposed of.					Total estimated value of confiscations.	Fine in lieu of confiscated property released.	Actual produce by auction and sale of confiscated property.	Total of the two previous Columns.	Fine imposed by the Magistrate.	Real value of confiscated property.	Rewards granted, if any.	Remarks.
Miscellaneous.		Total.		No. of persons arrested.	No. of persons released by the Department.	No. of persons prosecuted.	No. of persons convicted.	No. of persons acquitted.	Percentage of convictions on number prosecuted.							
No.	Quantity.	No.	Quantity.													
	Mds. s. t.		Mds. s. t.							Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
36	31 23 51	212	240 18 4	400	22	378	350	28	92·5	577 9 9	64 0 0	242 11 10	306 11 10	1,884 4 0	234 2 8	815 9 8	
36	31 23 51	212	240 18 4	400	22	378	350	28	92·5	577 9 9	64 0 0	242 11 10	306 11 10	1,884 4 0	234 2 8	815 9 8	
225	60 18 57	324	615 0 77	374	32	342	314	28	920·8	12,571 5 3	450 0 0	124 12 4	574 12 4	1,492 4 0	2,662 7 8	1,188 7 5	
8	2 2 29	17	88 17 9	23	5	18	(a)	(a)	(a)	474 2 5	*	*	*	*	*	*	* Details not forthcoming in the Assistant British Delegate's Appendix No. IV.
233	62 21 6	341	703 18 6	397	37	360	314	28	92·08	13,045 7 8	450 0 0	124 12 4	574 12 4	1,492 4 0	2,662 7 8	1,188 7 5	
269	94 4 57	553	943 36 10	797	59	738	664	56	89·9	13,623 1 5	514 0 0	367 8 2	881 8 2	3,376 8 0	2,896 10 4	1,979 1 1	

appeal has been preferred against the decision to the Goa High Court. The articles confiscated were forfeited and handed over to the British Government.

UM.

Prosecution and Conviction before Magistrates.							Total estimated value of confiscations.
No. of persons arrested.	No. of persons released by the Department.	No. of persons prosecuted.	No. of persons convicted.	No. of persons acquitted.	No. of persons tried in foreign territory, the result of whose trials has not been reported.	Percentage of convictions on number prosecuted.	
							Rs. a. p.
37	.....	37	32	5	1	86·5	1,906 7 4½
.....	.....	.....	.....	.....	.....	.....	.....
37	.....	37	32	5	1	86·5	1,906 7 4

G. W. VIDAL,
Collector of Salt Revenue.

No. 1948 OF 1891.

REVENUE DEPARTMENT.

Bombay Castle, 16th March 1891.

Memorandum from the Commissioner of Customs, Salt, Opium and Abkári, No. 5093, dated 14th October 1890—Submitting his Annual Report on the administration of the Salt and Continental Customs Department of the Bombay Presidency for the year 1889-90.

Memorandum from the Collector of Salt Revenue No. 625, dated 14th February 1891.

RESOLUTION.—The number of salt-works in operation in the Bombay Presidency during the year under review was 447, being greater by 12 than the number in operation during the preceding year. Applications for permission to open five new works and to extend eight works already in existence in the Uran, Trombay, Bassein, Ghodbandar and Mátunga tálukas were sanctioned during the year, but the Collector does not consider that there is any likelihood of the permission being availed of, as the decline in the prices of salt has had a deterrent effect on the salt industry in the Konkan. The number of works at which salt was manufactured in Goa Territory was 250 as compared with 247 in the year 1888-89.

2. The total quantities of salt available and removed for consumption during the year are contrasted with those of the previous year in the subjoined statement:—

Year.		Stock on hand at the commencement of the year.	Brought to account in the year.	Removed during the year.	Loss and Wastage.	Stock on hand at the close of the year.
		Ind. Mds. s. t.	Ind. Mds. s. t.	Ind. Mds. s. t.	Ind. Mds. s. t.	Ind. Mds. s. t.
1888-89	Bárágara	11,93,425 18 0	22,61,503 1 0	15,11,132 20 0	89,453 20 0	18,54,342 19 0
	Bulsár	1 11,333 0 0	4,11,543 0 0	3,17,064 0 0	14,422 0 0	1,91,390 0 0
	Rest of Bombay Presidency ...	4,28,145 10 47	76,76,317 18 40	61,11,220 28 40	6,34,103 37 47	13,59,138 3 0
	Portuguese Territory	1,67,649 1 40	3,37,252 6 40	3,68,702 29 0	29,775 31 40	1,06,422 27 40
	Total ...	19,00,552 30 7	10,686,615 26 0	83,08,119 37 40	7,67,755 9 7	35,11,293 9 40
1889-90	Bárágara	18,54,342 19 0	14,12,816 2 0	16,21,432 20 0	24,401 32 0	16,21,324 9 0
	Bulsár	1,91,390 0 0	3,61,801 0 0	3,02,845 0 0	20,829 0 0	2,29,517 0 0
	Rest of Bombay Presidency ...	13,59,138 3 0	81,93,175 26 70	59,32,209 30 40	6,10,650 17 40	30,00,453 31 70
	Portuguese Territory	1,06,422 27 40	5,58,575 4 40	4,18,698 25 0	21,372 6 49	2,24,927 0 31
	Total ...	35,11,293 9 40	10,526,368 3 30	82,75,185 35 40	6,86,253 16 9	50,76,222 1 21

There has been a marked increase since 1887-83 in the stocks of Konkan salt which rose from 2,20,072 maunds at the beginning of that year to 13,59,138 maunds at the beginning of the year 1889-90 and stood at 30,00,453 maunds at the end of the latter. The quantity of Bárágara salt manufactured during the year was less than that manufactured in 1888-89 by about 8½ lákhs of maunds. The stock of salt of this description decreased from 18,54,342 maunds at the commencement of the year 1889-90 to 16,21,324 maunds at the close thereof. His Excellency the Governor in Council views with some apprehension this diminution in the manufacture of salt and in the reserve stock at the Runn salt-works, the causes of which have not been explained by the Collector, and considers that as a matter of precaution it is desirable that a reserve stock equal to two years' demand should usually be maintained.

3. The sales of Bárágara salt aggregated 16,21,432 maunds, being in excess of those of the year 1888-89 by 1,10,300 maunds. Nearly seven-tenths of this increase occurred in the issues for export to the North-Western Provinces and the remainder in those for local consumption and for export to the Central Provinces. It is satisfactory to notice that in spite of the competition of Panchbhadra salt Bárágara salt keeps its hold on the markets of Northern India. The issues of sea salt during the year under review amounted to 66,53,743 maunds as compared with 67,96,988 maunds in 1888-89. There was an increase in the issues for

local consumption and in those for export to British Malabár, but a falling off in the issues for export to the Central Provinces, Foreign Malabár, Central India and Calcutta. The exports to Calcutta show a large decrease of 2,33,666 maunds, which is doubtless due, as remarked by the Collector, to the high freight rates prevailing in Bombay during a great part of the year and the paucity of vessels clearing from that port for Calcutta in search of export cargoes to European ports. In former years sailing vessels that had discharged European cargoes in Bombay carried large quantities of salt to Calcutta and loaded up return cargoes there or at the rice ports. Little tonnage of that kind now visits the port of Bombay, and the cost of carriage of salt by steamship from Bombay to Calcutta is almost prohibitive, notwithstanding the heavy rise in the price of salt that has lately taken place in Calcutta. It is understood that shiploads of fair marketable salt are now being offered at the Konkan salt works at the rate of 3 pies per maund without finding purchasers for the Calcutta Trade.

4. His Excellency the Governor in Council is glad to observe that a considerable reduction occurred during the year under review in the selling prices of salt at the private salt works throughout the Presidency. The average prices at the Konkan, Shiroda and Sanikatta works were annas 2-7, annas 7-6 and annas 5-2 as compared with annas 3-6, annas 8-4 and annas 9-6 in the year 1888-89. The average prices of salt at the Konkan works are still, however, considerably in excess of the prices uniformly charged for salt at the Government salt works at Bulsár and in the Runn of Cutch, and it is believed they are also in excess of the average prices which were realised at the Konkan works 10 to 15 years ago. It is difficult to understand the reason why the prices of ordinary salt at the Goa salt works should range between 7-8 and 11-6 annas per maund, when salt of better quality is obtainable at works near Bombay at from 2-5 to 3-5 annas per maund. Konkan salt can be landed at the Railway Station at Marmagaon at a cost for freight of something less than three annas per maund, and if any large quantities of Konkan salt were thrown on to the Marmagaon-Hubli Railway, there can be little doubt that it would compete successfully with Goa salt in the markets supplied by that railway at the prices reported for the last few years. It may be confidently expected that the competition would have the effect of reducing the prices at the Goa salt works to something approaching the normal prices prevailing there before the Treaty was concluded. There are very large importations of Konkan salt at almost every port on the western coast excepting Goa between Bombay and Cape Comorin: the Konkan salt works supply the entire consumption of the westerly portion of the Indian Peninsula south of Bombay and the importations at Calicut from the same works now command the markets on the Calicut-Madras Railway as far east as Salem. Again, the British district of Belgaum behind Goa draws supplies of Konkan salt through Vengurla and neighbouring ports of the Ratnágiri District, and the cost of carrying that salt by road from the sea-board to Belgaum must be considerably greater than what would have to be incurred if the same salt were landed at Marmagaon and carried thence by railway to the same destination. The reason why there have been no importations of Konkan salt at Goa has not been explained in this or preceding administration reports. The subject should receive the early attention of the Commissioner.

5. The gross receipts and expenditure of the Department during the years 1888-89 and 1889-90 were as follows:—

Receipts.						Expenditure.					
	1888-89.			1889-90.			1888-89.			1889-90.	
	Rs.	a.	p.	Rs.	a. p.		Rs.	a.	p.	Rs.	a. p.
Salt	1,80,41,554	9	4	2,00,72,252	9 5	Salt	14,50,960	14	0	13,96,185	14 3
Sea Customs ...	12,471	8	9	13,348	4 5	Sea Customs ...	1,25,262	6	1	1,26,981	15 3
Land Customs ..	9,000	0	0	9,000	0 0	Service Haks (Provincial)	14,012	9	4	13,022	3 0
Abkári (Provincial)..	16,53,560	9	5	15,65,233	1 9	Abkári (Provincial)..	27,670	1	5	23,335	1 6
Port dues, &c., local..	81,618	3	0	81,215	10 5	Port dues, &c., local funds	80,309	9	2	87,551	4 7
Total ...	1,97,98,204	14	6	2,17,41,049	10 0	Total ...	16,98,215	8	0	16,47,076	6 7

There was an increase of Rs. 20,30,698 in the gross realizations from salt as compared with those for the preceding year. In paragraph 16 of the report the Collector of Salt Revenue ascribes this increase to "increased removals of salt during the year under review." The Commissioner of Customs, Salt, Opium and A'bkári does not consider this statement to be quite accurate and is of opinion that the true explanation of the increase is that given in sub-paragraph 2 of paragraph 75 of the report. A reference for more detailed information on this point was made to the Collector, but the explanation furnished by that officer in his memorandum No. 625, dated 14th February 1891, does not, in the opinion of His Excellency the Governor in Council, account satisfactorily for the increase of nearly 20¼ lákhs in the collections. As the point requires to be cleared up, a further reference should be made to the Commissioner on the subject, and that officer should be directed to institute the requisite enquiry into this question and report the result in due course.

6. Government concur generally in the remarks made in paragraphs 3 to 7 of the Commissioner's review, but consider that some of the observations made in paragraph 8 thereof, which are out of place in an administration report, might with advantage have been omitted by the Commissioner.

7. His Excellency the Governor in Council notices with satisfaction the commendation bestowed by the Commissioner on Mr. Vidal's administration.

8. A copy of this review should be forwarded to the Government of India with an intimation that the issue of it was delayed pending the receipt of the explanation called for from the Collector of Salt Revenue on the point mentioned in paragraph 5 thereof, and that the result of the further enquiry now being made will be duly communicated to that Government.

J. DEC. ATKINS,

Acting Under Secretary to Government.

To

The Commissioner of Customs, Salt, Opium and A'bkári (with a copy of the memorandum from the Collector of Salt Revenue, dated 14th February 1891),
The Collector of Salt Revenue,
The Accountant General,
The Government of India,
The Secretary of State for India, } by letter.

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